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## Census of Retail Trade

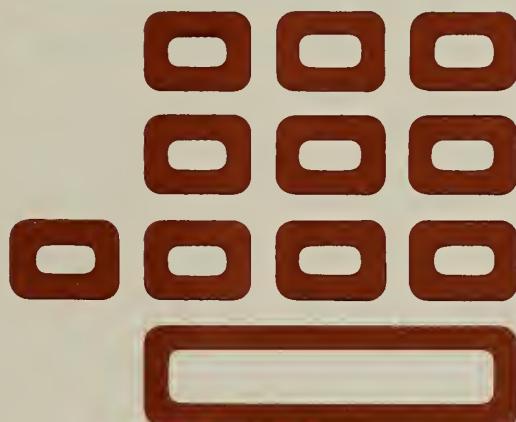
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RC82-I-2

INDUSTRY SERIES

**Measures of  
Value Produced,  
Capital Expenditures,  
Depreciable Assets, and  
Operating Expenses**

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The publications  
from the 1982 Economic and  
Agriculture Censuses are dedicated  
to the memory of Shirley Kallek,  
Associate Director for Economic Fields.  
During her career at the Bureau of the  
Census (1955 to 1983), she continually  
directed efforts to improve  
the timeliness and accuracy of  
economic statistics.

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# **1982 Census of Retail Trade**

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RC82-I-2

**INDUSTRY SERIES**

## **Measures of Value Produced, Capital Expenditures, Depreciable Assets, and Operating Expenses**

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Issued October 1985



**U.S. Department of Commerce**

**Malcolm Baldrige**, Secretary  
**Clarence J. Brown**, Deputy Secretary  
**Sidney Jones**, Under Secretary for  
Economic Affairs

**BUREAU OF THE CENSUS**

**John G. Keane**,  
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# INTRODUCTION

## ECONOMIC CENSUSES OVER TIME

The early beginnings of America's industrial output were first measured in the United States in the 1810 Decennial Census and again in 1820, when questions on manufacturing were included with those for population. Beginning with the 1840 Decennial Census, there were enumerations of manufactures and mineral industries at 10-year intervals up to and including the year 1900 for manufactures and 1940 for mineral industries. The latter census was again taken for 1954, 1958, 1963, and 1967.

Because of the increasing dominance of manufacturing in the early 20th century, Congress directed that quinquennial censuses of manufactures be taken beginning in 1905. However, from 1919 through 1939, these censuses were conducted every 2 years. The need for war-related current surveys in the early 1940's postponed the next census of manufactures until 1948 (for 1947). That census was again taken for 1954, 1958, 1963, and 1967.

Retail and wholesale trade data were first collected in 1930, and in 1933 information on selected service industries was added to the data-collection operation. These business censuses, as they were called, were again taken for 1935, 1939 (as part of the 1940 decennial program), 1948, 1954, 1958, 1963, and 1967.

Information on construction industries was first obtained in 1930 and again for 1935 and 1939. Data for the full spectrum of construction industries were not gathered again until 1968 (for 1967).

The need for transportation data to supplement information available from existing governmental or private sources was recognized by Congress in the late 1950's and early 1960's. The census of transportation (consisting of several surveys) was first taken for 1963 and again for 1967.

Since 1967, all of the above censuses have been taken quinquennially as part of the Census Bureau's economic census program. (For the 1977 censuses, the coverage of the service industries was broadened from "selected services" to all services, except religious organizations and private households. A total of 41 additional four-digit standard industrial classifications<sup>1</sup> (SIC's) in 7 SIC major groups was added to the scope of the census. While most of the industries included for the first time for 1977 were covered again for 1982, some were not, i.e., hospitals; elementary and secondary schools; colleges, universities, and professional schools; junior colleges and technical institutes; labor unions and similar labor organizations; and political organizations.)

The first manufacturing census for an outlying area was conducted in Puerto Rico for the year 1909. Thereafter, with the exception of 1929, a census was taken at 10-year intervals through 1949. The first censuses of retail trade, wholesale trade, and selected service industries in Puerto Rico were conducted for 1939. These censuses also were taken for the years 1949, 1954, 1958, 1963, and 1967. A census of construction

industries was first introduced in Puerto Rico for 1967. These censuses of Puerto Rico have been taken since then for the years 1972, 1977, and 1982.

Censuses of manufactures, retail trade, wholesale trade, and selected service industries were conducted in Guam and the Virgin Islands of the United States for 1958, 1963, 1967, 1972, 1977, and 1982. Censuses of mineral industries were taken in the Virgin Islands of the United States for the years 1958, 1963, and 1967 but not since that time. A census of construction industries was also undertaken in these areas for 1972, 1977, and 1982.

Retail trade, wholesale trade, selected service industries, manufacturing, and construction industries were canvassed for the first time in the Northern Mariana Islands in 1983 (for 1982).

For 1982, the economic censuses and agriculture censuses were conducted concurrently.

## USES OF THE ECONOMIC CENSUSES

The economic censuses are the major source for facts about the structure and functioning of the Nation's economy and provide essential information for government, business, industry, and the general public. They provide an important part of the framework for such composite measures as the gross national product, input-output measures, indexes of industrial production, and indexes measuring productivity and price levels. Information from the censuses is used to establish sampling frames and as benchmarks for current surveys of business activity, which are essential for measuring short-term economic conditions.

State and local governments use census data to assess business activities within their jurisdictions. The private sector uses the data to forecast general economic conditions; analyze sales performance; lay out sales territories; allocate funds for advertising; decide on locations for new plants, warehouses, or stores; and measure potential markets in terms of size, geographic areas, kinds of business, and kinds of products made or sold.

Following every census, thousands of businesses and other users purchase reports. Likewise, census facts are widely disseminated by trade associations, business journals, and newspapers. Volumes containing census statistics are available in most major public and college libraries. All 1982 data are available on microfiche from the U.S. Government Printing Office and most data on computer tape from the Census Bureau. Finally, the more than 50 State Data Centers also are suppliers of economic census statistics.

## AUTHORITY AND SCOPE OF THE ECONOMIC CENSUSES

The economic censuses are required by law under title 13 of the United States Code, sections 131, 191, and 224, which directs that they be taken at 5-year intervals for the years ending in 2 and 7. The 1982 Economic Censuses covered manufacturing, mining, construction industries, retail trade,

<sup>1</sup> Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement. Stock No. 003-005-00176-0.

wholesale trade, service industries, and selected transportation activities. Special programs also cover minority-owned and women-owned businesses. The next economic censuses are scheduled to be taken in 1988 for the year 1987.

## CAPITAL EXPENDITURES SURVEY

This report, which was prepared in connection with the 1982 Census of Retail Trade, provides data on selected characteristics of retail firms, including measures of value produced, capital expenditures, depreciable assets, and operating expenses. Similar data were published in the 1977 Annual Retail Trade Survey report, 1977 Selected Characteristics of Retail Trade. This report represents only establishments with payroll (see appendix A, Comparability of the 1977 and 1982 Surveys).

Data in this report are based on information collected from a probability sample of retailers used to produce monthly national estimates of retail sales published in the Monthly Retail Trade report. A description of the survey methodology, estimating procedures, and concepts is presented in appendix A.

The 1982 statistics are summarized by kind-of-business classification based on the 1972 Standard Industrial Classification (SIC) Manual.<sup>1</sup> This report covers all retail operations in the nation. All major kinds of business in which retailers operate are represented and are described in appendix A.

## DOLLAR VALUES

All dollar values presented in this report are expressed in current dollars, i.e., 1982 data are expressed in 1982 dollars.

## SPECIAL TABULATIONS AND UNPUBLISHED DATA

Special tabulations of data collected in the 1982 Capital Expenditures Survey may be obtained, depending on availability of time and personnel, on computer tape or in tabular

<sup>1</sup> Standard Industrial Classification Manual 1972: For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement, Stock No. 003-005-00176-0.

form. The data will be in summary form and subject to rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies).

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief, Business Division, Bureau of the Census, Washington, D.C., 20233.

To discuss a special tabulation before submitting specifications, call 301-763-5282.

Some estimates have not been published in this report because their sampling variability or imputation is so high as to make them potentially misleading. Some unpublished data can be derived directly from this report by subtracting appropriate published data from their respective totals. However, the figures obtained by such subtraction would be subject to high sampling variability described above for unpublished kinds of business, and their use would be subject to the same hazards. Unpublished data may be obtained upon request from the Chief, Business Division, Bureau of the Census, Washington, D.C. 20233.

## ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used in this publication.

- \* Measure of sampling variability not shown since estimated data not published.
- Represents zero.
- (S) Withheld because estimate did not meet publication standards on the basis of either imputation rate, associated standard error, or consistency review.
- (V) Less than .05 percent.
- (M) Less than \$1 million.
- n.e.c. Not elsewhere classified.
- pt. Part.
- SIC Standard Industrial Classification.

# Users' Guide for Locating Statistics in This Report by Table Number

Information shown in tables	Table							
	1	2	3	4	5	6	7	8
Sales . . . . .	X		X		X	X	X	
Purchases . . . . .	X							
Inventories:								
End of 1982 . . . . .	X							
End of 1981 . . . . .	X							
Gross margin . . . . .					X	X		
Value added . . . . .					X	X		
Net income produced at market prices . . . . .					X	X		
Net income produced at factor cost . . . . .					X	X		
Gross value of depreciable assets at end of 1982 . . . . .	X	X						X
Buildings and structures . . . . .		X						
Machinery and equipment . . . . .		X						
Gross value of depreciable assets at end of 1981 . . . . .		X						X
Buildings and structures . . . . .		X						
Machinery and equipment . . . . .		X						
Capital expenditures (other than land) . . . . .	X	X						X
New buildings and structures . . . . .		X						
New machinery and equipment . . . . .		X						
Used structures, machinery, and equipment . . . . .		X						
Annual payroll . . . . .	X		X				X	
Employer costs for fringe benefits . . . . .			X					
Legally required expenditures . . . . .			X					
Voluntary expenditures . . . . .			X					
Taxes and license fees . . . . .					X			
Depreciation charges . . . . .	X							
Buildings and structures . . . . .		X						
Machinery and equipment . . . . .		X						
Lease and rental payments . . . . .	X				X			
Buildings and structures . . . . .		X			X			
Machinery and equipment . . . . .		X			X			
Purchased electricity . . . . .					X			
Purchased fuels . . . . .					X			
Communication services . . . . .					X			
Office supplies . . . . .					X			
Packaging and shipping materials . . . . .					X			
Advertising services . . . . .					X			
Repairs . . . . .					X			
Buildings and structures . . . . .					X			
Machinery and equipment . . . . .					X			
Total operating expenses . . . . .	X				X			X
Estimated relative standard errors . . . . .								X

# Users' Guide for Locating Statistics in the 1982 Census of Retail Trade Reports

Report and geographic area	Information shown in reports by kind of business or industry category									
	Number of establishments	Sales (\$1,000)	Payroll (\$1,000)	Number of employees	Sales per capita and selected ratios	Merchandise line sales	Sales size and employment size of establishments and firms	Concentration ratios of largest firms	Single units and multi-units	Legal form of organization
<b>GEOGRAPHIC AREA SERIES</b>										
United States . . . . .	X	X	X	X	X					
State . . . . .	X	X	X	X	X					
SCSA . . . . .	X	X	X	X	X					
SMSA . . . . .	X	X	X	X	X					
County . . . . .	X	X	X	X	X					
Place . . . . .	X	X	X	X	X					
<b>MAJOR RETAIL CENTERS</b>										
SMSA . . . . .	X	X								
City . . . . .	X	X	X	X	X					
CBD . . . . .	X	X	X	X	X					
MRC . . . . .	X	X	X	X	X					
<b>ESTABLISHMENT AND FIRM SIZE (INCLUDING LEGAL FORM OF ORGANIZATION)</b>										
United States . . . . .	X	X	X	X			X	X	X	X
<b>MEASURES OF VALUE PRODUCED, CAPITAL EXPENDITURES, DEPRECIABLE ASSETS, AND OPERATING EXPENSES</b>										
United States . . . . .			X	X						X
<b>MERCHANDISE LINE SALES</b>										
United States . . . . .	X	X				X				
State . . . . .	<sup>2</sup> X	<sup>2</sup> X				<sup>2</sup> X				
SMSA . . . . .	<sup>2</sup> X	<sup>2</sup> X				<sup>2</sup> X				
<b>MISCELLANEOUS SUBJECTS</b>										
United States . . . . .	X	X	X	X	X					<sup>3</sup> X
State . . . . .	X	X	X	X	X					<sup>3</sup> X
SMSA . . . . .	X	X	X	X	X					<sup>3</sup> X

<sup>1</sup> Includes value produced, capital expenditures, depreciable assets, and selected operating expenses detail.

<sup>2</sup> Data available in printed form only for the United States and selected SMSA's based on volume of retail sales. Data for other areas are available only on microfiche.

<sup>3</sup> For the United States, States, and SMSA's, includes data on number of gasoline pumps and gallon sales of gasoline and other automotive fuels as well as establishments offering self-service sale of gasoline; on waiter or waitress service, seating capacity and average cost per meal; and on the number of pharmacists, number of prescriptions filled, and percent of prescriptions paid for by third parties. For the United States and States only, includes data on types of food service, franchise holders, concession operators, contract feeding and automatic merchandising machine operators; and on the gallon sales of fuels, LP gas bulk storage capacity, and number of establishments selling bottled LP gas.

# **Measures of Value Produced, Capital Expenditures, Depreciable Assets, and Operating Expenses**

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# SUMMARY OF FINDINGS

Total sales in 1982 of retailers with payroll amounted to \$1.0 trillion. Comparisons to 1977 data for individual kinds of business can be made using the Census of Retail Trade, Geographic Area Series—United States Summary reports for the two years. The total cost of merchandise purchased for resale in 1982 (net of returns, allowances, and trade and cash discounts) totaled \$720.4 billion, or 69.3 percent of total sales. Beginning inventories for retailers in 1982 amounted to \$124.3 billion, with ending inventories of \$125.7 billion. Total sales, purchases, and inventories are integral parts of the measures of value produced summarized below.

## MEASURES OF VALUE PRODUCED

The gross margin of retailers, which represents total sales less cost of goods sold, amounted to \$320.1 billion in 1982. Value added, derived by deducting from gross margin the cost of office supplies, stationery, postage, electricity, fuels, and packaging materials, amounted to \$298.7 billion, representing 28.8 percent of total sales. Subtracting all other purchased services from value added yields net income produced at market prices of \$210.6 billion, or 20.3 percent of total sales. This amount less depreciation, license fees, and taxes (excluding income, payroll, and sales taxes) represents net income produced at factor cost of \$192.8 billion, or 18.6 percent of total sales.

As a percent of sales, measures of value produced were generally higher for nondurable goods than for durable goods in 1982. Nondurable goods retailers reported a gross margin of 32.7 percent of sales compared with 26.8 percent for durable goods retailers. Net income produced at market prices amounted to 21.5 percent for nondurable goods compared to 17.7 percent of sales for durable goods. Likewise, net income produced at factor cost was slightly higher for nondurable goods, 19.5 percent of sales, compared to 16.5 percent for durable goods.

Measures of value produced as a percent of sales varied according to legal form of organization and kind of business. Gross margin and value added for corporations represented 31.0 and 29.0 percent of sales, compared to 29.7 and 27.2 percent for noncorporations. The ratio of net income produced at market prices and net income produced at factor cost were highest for eating and drinking places at 36.9 and 32.8 percent, respectively. These measures were lowest for gasoline service stations, representing 10.9 percent of sales for net income produced at market prices and 9.9 percent of sales for net income produced at factor cost.

## CAPITAL EXPENDITURES

Total capital expenditures for depreciable assets of retailers amounted to \$21.7 billion in 1982. Expenditures of \$20.1 billion for new facilities, structures, and equipment in 1982 accounted for 92.7 percent of the total. Of total new expenditures, new equipment amounted to \$11.9 billion and \$8.3 billion were expended for new structures.

Capital expenditures in the durable goods trades totaled \$4.1 billion in 1982, compared to \$17.7 billion for nondurable goods retailers.

Kinds of business reporting the largest capital expenditures in 1982 included eating and drinking places, with \$5.6 billion; food stores, \$4.7 billion; general merchandise stores, \$3.1 billion; and automotive dealers excluding gasoline service stations, \$1.4 billion.

## DEPRECIABLE ASSETS

The gross (acquisition) value of depreciable assets of retailers amounted to \$141.4 billion at the end of 1981. After adding capital expenditures and deducting assets sold, retired, scrapped, and destroyed, the year 1982 ended with the gross value of depreciable assets amounting to \$156.7 billion, representing a 10.8 percent annual increase.

The kinds of business representing the highest value of depreciable assets at the end of 1982 were eating and drinking places, with \$37.1 billion; food stores, \$31.1 billion; and general merchandise stores, \$27.8 billion.

## OPERATING EXPENSES

Total operating expenses of retailers amounted to \$284.5 billion in 1982. Durable goods retailers accounted for \$75.7 billion, and \$208.8 billion were attributable to nondurable goods retailers. The following summarizes the findings for specific types of operating expenses.

**Supplemental labor costs (employer costs for fringe benefits)**—Total supplemental labor costs for retailers amounted to \$21.3 billion in 1982. Legally required supplemental labor costs such as employers' social security contributions, unemployment tax, workers' compensation insurance, and State disability insurance programs, amounted to \$12.9 billion, or 60.7 percent of the total. Voluntary labor costs, such as insurance premiums on hospital and medical plans, pension plans, and stock purchase plans, amounted to \$8.4 billion, or 39.3 percent of total supplemental labor costs.

Supplemental labor costs as a percent of annual payroll varied by kind of business. The lowest values were 13.7 percent for eating and drinking places and 13.7 percent for furniture, home furnishings, and equipment stores. The highest were 18.5 percent for food stores; 17.7 percent for general merchandise stores; and 16.3 percent for building materials, hardware, garden supply, and mobile home dealers.

**Depreciation charges**—Depreciation and amortization charges against depreciable assets totaled \$13.5 billion in 1982. Buildings and structures accounted for \$3.9 billion, or 28.7 percent of the total, while machinery and equipment amounted to the remaining \$9.6 billion, or 71.3 percent.

**Lease and rental payments**—Lease and rental payments in 1982 were \$21.2 billion for retailers, representing 7.5 percent

of total operating expenses. Of these payments, \$19.5 billion were for buildings and other structures, and \$1.8 billion were for machinery and equipment.

Apparel and accessory stores reported the largest ratio of lease and rental payments to operating expenses, 14.5 percent. Retailers in this kind-of-business accounted for a total of \$3.0 billion in lease and rental payments, of which \$2.9 billion were for buildings and \$114 million for machinery and equipment. In contrast, building materials, hardware, garden supply, and mobile home dealers yielded the smallest proportion of lease and rental payments, 5.2 percent of total operating expenses.

**Utilities**—Communication services purchased by retailers amounted to \$3.5 billion, while purchased electricity totaled \$10.4 billion and fuels amounted to \$2.4 billion. As a percent of total operating expenses, these utilities represented 1.2 percent, 3.7 percent, and .8 percent, respectively.

**Other operating expenses**—Other operating expenses of retailers in 1982 included \$3.7 billion for office supplies, stationery, and postage; \$4.9 billion for purchased materials used in packaging, processing, shipping and selling of goods; \$16.9 billion for advertising; and \$6.0 billion for noncapitalized repairs to buildings, machinery, and equipment.

**Table 1. General Statistics: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Sales	Purchases of merchandise for resale	Inventories		Operating expenses	Annual payroll <sup>1</sup>	Gross value of depreciable assets at end of 1982	Capital expenditures (other than land)
				End of 1982	End of 1981				
	Retail trade -----	1 039 029	720 356	125 666	124 282	284 484	135 934	156 724	21 723
	Durable goods stores -----	326 214	238 268	57 581	58 177	75 728	36 809	29 290	4 055
	Nondurable goods stores -----	712 815	482 088	68 085	66 105	208 756	99 125	127 433	17 668
52	Building materials, hardware, garden supply, and mobile home dealers -----	49 939	(S)	9 592	9 535	14 125	6 795	7 245	869
53	General merchandise stores <sup>2</sup> -----	119 947	79 225	22 805	21 937	38 579	19 315	27 795	3 149
54	Food stores -----	240 520	182 592	15 179	14 485	53 862	27 371	31 054	4 665
55 ex.	Automotive dealers -----	190 752	152 694	27 958	28 639	30 664	16 598	9 412	1 411
554	Gasoline service stations -----	94 719	79 670	2 963	3 201	11 031	4 861	8 379	(S)
56	Apparel and accessory stores -----	56 869	34 230	11 765	11 621	20 881	9 144	8 993	1 294
57	Furniture, home furnishings, and equipment stores -----	45 314	28 357	9 251	9 294	15 630	6 726	6 005	825
58	Eating and drinking places -----	101 723	41 173	2 294	2 175	57 044	26 167	37 139	5 554
5912	Drug stores and proprietary stores -----	36 242	25 027	6 439	5 961	9 793	5 084	4 330	675
5921	Liquor stores -----	17 340	13 274	1 918	1 887	2 920	1 335	1 546	137

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Payroll data are not the same as in other reports from the 1982 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Excludes leased departments.

**Table 2. Detailed Gross Value of Depreciable Assets, Capital Expenditures, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Gross value of depreciable assets at end of 1982			Gross value of depreciable assets at end of 1981			Capital expenditures (other than land)				
		Total	Buildings and structures	Machinery and equipment	Total	Buildings and structures	Machinery and equipment	Total	New capital expenditures		Used structures, machinery, and equipment	
									Total	Buildings and structures	Machinery and equipment	
	Retail trade -----	156 724	70 525	86 199	141 418	63 883	77 535	21 723	20 135	8 259	11 876	1 588
	Durable goods stores -----	29 290	13 404	15 886	26 379	12 238	14 141	4 055	3 763	1 367	2 396	292
	Nondurable goods stores -----	127 433	57 121	70 312	115 039	51 645	63 394	17 668	16 371	6 892	9 480	1 297
52	Building materials, hardware, garden supply, and mobile home dealers -----	7 245	3 584	3 662	6 603	3 299	3 305	869	801	363	438	(S)
53	General merchandise stores <sup>1</sup> -----	27 795	15 142	12 653	25 956	14 234	11 722	3 149	3 118	1 367	1 751	(S)
54	Food stores -----	31 054	11 436	19 617	27 841	10 314	17 528	4 665	4 307	1 540	2 767	357
55 ex.	Automotive dealers -----	9 412	4 003	5 408	8 482	3 667	4 816	1 411	1 285	358	927	(S)
554	Gasoline service stations -----	8 379	3 358	5 021	7 574	3 109	4 465	(S)	(S)	(S)	(S)	(S)
56	Apparel and accessory stores -----	8 993	4 237	4 756	8 041	3 778	4 263	1 294	1 233	562	672	(S)
57	Furniture, home furnishings, and equipment stores -----	6 005	2 902	3 103	5 367	2 636	2 730	825	765	300	465	60
58	Eating and drinking places -----	37 139	18 455	18 685	32 798	16 071	16 726	5 554	4 963	2 591	2 372	(S)
5912	Drug stores and proprietary stores -----	4 330	1 460	2 870	3 865	1 334	2 531	675	628	218	411	46
5921	Liquor stores -----	1 546	740	806	1 438	689	750	137	122	46	76	(S)

See footnotes at end of table.

**Table 2. Detailed Gross Value of Depreciable Assets, Capital Expenditures, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982—Con.**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Other acquisitions	Deductions from depreciable assets	Depreciation charges in 1982			Lease and rental payments		
				Total	Buildings and structures	Machinery and equipment	Total	Buildings and structures	Machinery and equipment
	Retail trade -----	468	6 898	13 525	3 883	9 642	21 236	19 468	1 767
	Durable goods stores -----	75	1 222	2 786	813	1 973	5 649	5 278	371
	Nondurable goods stores -----	393	5 675	10 739	3 070	7 669	15 587	14 191	1 396
52	Building materials, hardware, garden supply, and mobile home dealers -----	(S)	240	628	198	430	733	643	90
53	General merchandise stores <sup>1</sup> -----	(S)	1 478	1 757	601	1 156	2 547	2 202	346
54	Food stores -----	(S)	1 528	2 699	601	2 099	3 150	2 817	333
55 ex.	Automotive dealers -----	(S)	516	927	248	679	1 668	1 536	132
554	Gasoline service stations -----	(S)	354	775	213	562	858	787	71
56	Apparel and accessory stores -----	(S)	366	841	309	532	3 028	2 914	114
57	Furniture, home furnishings, and equipment stores -----	(S)	198	580	174	407	1 429	1 366	62
58	Eating and drinking places -----	(S)	1 299	3 331	1 088	2 242	4 144	3 803	341
5912	Drug stores and proprietary stores -----	(S)	211	363	86	277	859	785	74
5921	Liquor stores -----	(S)	35	140	47	94	277	268	9

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Excludes leased departments.

**Table 3. Sales, Annual Payroll, and Employer Costs for Fringe Benefits, by Major Kind of Business: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Sales	Annual payroll <sup>1</sup>	Employer costs for fringe benefits			Annual payroll as percent of sales	Employer costs for fringe benefits as percent of annual payroll
				Total	Legally required expenditures	Voluntary expenditures		
	Retail trade -----	1 039 029	135 934	21 315	12 942	8 374	13.1	15.7
	Durable goods stores -----	326 214	36 809	5 344	3 388	1 956	11.3	14.5
	Nondurable goods stores -----	712 815	99 125	15 972	9 554	6 418	13.9	16.1
52	Building materials, hardware, garden supply, and mobile home dealers -----	49 939	6 795	1 108	645	464	13.6	16.3
53	General merchandise stores <sup>2</sup> -----	119 947	19 315	3 428	1 761	1 667	16.1	17.7
54	Food stores -----	240 520	27 371	5 062	2 698	2 364	11.4	18.5
55 ex.	Automotive dealers -----	190 752	16 598	2 398	1 553	846	8.7	14.4
554	Gasoline service stations -----	94 719	4 861	688	484	204	5.1	14.2
56	Apparel and accessory stores -----	56 869	9 144	1 281	805	476	16.1	14.0
57	Furniture, home furnishings, and equipment stores -----	45 314	6 726	923	595	328	14.8	13.7
58	Eating and drinking places -----	101 723	26 167	3 581	2 682	899	25.7	13.7
5912	Drug stores and proprietary stores -----	36 242	5 084	743	450	293	14.0	14.6
5921	Liquor stores -----	17 340	1 335	201	140	60	7.7	15.0

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Payroll data are not the same as in other reports from the 1982 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

<sup>2</sup>Excludes leased departments.

**Table 4. Selected Operating Expenses by Major Kind of Business: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Total operating expenses <sup>1</sup>	Purchased electricity		Purchased fuels		Communication services		Office supplies		Advertising services		
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
	Retail trade-----	284 484	10 377	3.7	2 395	.8	3 496	1.2	3 672	1.3	16 930	6.0	
	Durable goods stores-----	75 728	1 611	2.1	634	.8	1 379	1.8	1 090	1.4	5 598	7.4	
	Nondurable goods stores -----	208 756	8 766	4.2	1 762	.8	2 118	1.0	2 582	1.2	11 332	5.4	
52	Building materials, hardware, garden supply, and mobile home dealers -----	14 125	293	2.1	151	1.1	230	1.6	207	1.5	871	6.2	
53	General merchandise stores <sup>2</sup> -----	38 579	1 243	3.2	173	.5	589	1.5	699	1.8	3 543	9.2	
54	Food stores -----	53 862	3 116	5.8	387	.7	260	.5	427	.8	2 357	4.4	
55 ex. 554	Automotive dealers -----	30 664	558	1.8	267	.9	556	1.8	352	1.2	1 942	6.3	
554	Gasoline service stations -----	11 031	382	3.5	139	1.3	125	1.1	137	1.2	157	1.4	
56	Apparel and accessory stores -----	20 881	593	2.8	99	.5	265	1.3	356	1.7	1 363	6.5	
57	Furniture, home furnishings, and equipment stores -----	15 630	363	2.3	131	.8	299	1.9	231	1.5	1 716	11.0	
58	Eating and drinking places -----	57 044	2 726	4.8	755	1.3	444	.8	407	.7	2 118	3.7	
5912	Drug stores and proprietary stores -----	9 793	318	3.3	61	.6	116	1.2	158	1.6	503	5.1	
5921	Liquor stores -----	2 920	152	5.2	26	.9	30	1.0	31	1.1	82	2.8	
SIC code	Kind of business	Taxes paid (property, etc.)		Materials (packaging, etc.)		Lease and rental payments			Purchased repair services				
		Amount	Percent	Amount	Percent	Total		Buildings and structures	Machinery and equipment	Total		Buildings and structures	Machinery and equipment
	Retail trade-----					21 236	7.5	19 468	1 767	5 991	2.1	2 251	3 740
	Durable goods stores-----					5 649	7.5	5 278	371	1 252	1.7	542	710
	Nondurable goods stores -----					15 587	7.5	14 191	1 396	4 739	2.3	1 709	3 030
52	Building materials, hardware, garden supply, and mobile home dealers -----	228	1.6	82	.6	733	5.2	643	90	331	2.4	105	226
53	General merchandise stores <sup>2</sup> -----	782	2.0	488	1.3	2 547	6.6	2 202	346	666	1.7	358	308
54	Food stores -----	656	1.2	1 556	2.9	3 150	5.9	2 817	333	1 327	2.5	345	981
55 ex. 554	Automotive dealers -----	443	1.4	167	.5	1 668	5.4	1 536	132	487	1.6	231	256
554	Gasoline service stations -----	244	2.2	229	2.1	858	7.8	787	71	378	3.4	120	258
56	Apparel and accessory stores -----	284	1.4	271	1.3	3 028	14.5	2 914	114	239	1.2	118	121
57	Furniture, home furnishings, and equipment stores -----	202	1.3	105	.7	1 429	9.1	1 366	62	205	1.3	102	103
58	Eating and drinking places -----	870	1.5	1 294	2.3	4 144	7.3	3 803	341	1 614	2.8	588	1 027
5912	Drug stores and proprietary stores -----	121	1.2	83	.9	859	8.8	785	74	140	1.4	58	82
5921	Liquor stores -----	73	2.5	32	1.1	277	9.5	268	9	60	2.0	24	36

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Includes payroll, employer costs for fringe benefits, depreciation charges, and other expenses not shown separately in this table.

<sup>2</sup>Excludes leased departments.

**Table 5. Sales, Cost of Goods Sold, and Measures of Value Produced, by Major Kind of Business: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Sales	Cost of goods sold	Gross margin	Value added	Net income produced at—			
						Market prices		Factor cost	
						Amount	Percent of sales	Amount	Percent of sales
	Retail trade -----	1 039 029	718 972	320 057	298 700	210 643	20.3	192 822	18.6
	Durable goods stores -----	326 214	238 864	87 350	83 445	57 648	17.7	53 774	16.5
	Nondurable goods stores -----	712 815	480 108	232 707	215 254	152 995	21.5	139 048	19.5
52	Building materials, hardware, garden supply, and mobile home dealers -----	49 939	33 990	15 949	15 215	10 584	21.2	9 728	19.5
53	General merchandise stores <sup>1</sup> -----	119 947	78 357	41 590	38 987	28 293	23.6	25 754	21.5
54	Food stores-----	240 520	181 897	58 623	53 137	40 550	16.9	37 194	15.5
55 ex.									
554	Automotive dealers -----	190 752	153 375	37 377	36 033	27 078	14.2	25 709	13.5
554	Gasoline service stations -----	94 719	79 908	14 811	13 924	10 349	10.9	9 329	9.9
56	Apparel and accessory stores-----	56 869	34 086	22 783	21 463	13 451	23.7	12 327	21.7
57	Furniture, home furnishings, and equipment stores -----	45 314	28 400	16 914	16 085	9 716	21.4	8 933	19.7
58	Eating and drinking places-----	101 723	41 054	60 669	55 487	37 574	36.9	33 373	32.8
5912	Drug stores and proprietary stores -----	36 242	24 549	11 694	11 073	8 211	22.7	7 727	21.3
5921	Liquor stores -----	17 340	13 244	4 096	3 855	2 926	16.9	2 713	15.6

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Excludes leased departments.

**Table 6. Sales, Cost of Goods Sold, Measures of Value Produced, and Annual Payroll, by Legal Form of Organization: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

Legal form of organization	Sales	Cost of goods sold	Gross margin		Value added		Net income produced at—				Annual payroll <sup>1</sup>	
			Amount	Percent of sales	Amount	Percent of sales	Amount	Percent of sales	Amount	Percent of sales		
Retail trade -----	1 039 029	718 972	320 057	30.8	298 700	28.8	210 643	20.3	192 822	18.6	135 934	13.1
Corporations -----	901 279	622 077	279 202	31.0	261 297	29.0	184 836	20.5	169 806	18.8	122 150	13.6
All other forms -----	137 749	96 895	40 855	29.7	37 403	27.2	25 806	18.7	23 016	16.7	13 784	10.0
Durable goods stores -----	326 214	238 864	87 350	26.8	83 445	25.6	57 648	17.7	53 774	16.5	36 809	11.3
Corporations -----	294 471	216 399	78 072	26.5	74 743	25.4	51 891	17.6	48 620	16.5	33 737	11.5
All other forms -----	31 743	22 465	9 278	29.2	8 703	27.4	5 757	18.1	5 154	16.2	3 071	9.7
Nondurable goods stores -----	712 815	480 108	232 707	32.7	215 254	30.2	152 995	21.5	139 048	19.5	99 125	13.9
Corporations -----	606 808	405 679	201 130	33.2	186 554	30.7	132 945	21.9	121 186	20.0	88 413	14.6
All other forms -----	106 007	74 430	31 577	29.8	28 700	27.1	20 049	18.9	17 862	16.9	10 713	10.1

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Payroll data are not the same as in other reports from the 1982 Census of Retail Trade due to their sample basis and inclusion of auxiliaries.

**Table 7. Gross Value of Depreciable Assets, Capital Expenditures, Sales, and Total Operating Expenses of Corporations, by Major Kind of Business: 1982**

[Dollar amounts are in millions. Data are shown only for establishments with payroll. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Gross value of depreciable assets at—		Capital expenditures (other than land)	Sales	Operating expenses
		End of 1982	End of 1981			
	Retail trade -----	134 717	121 781	18 753	901 279	251 223
	Durable goods stores -----	24 784	22 405	3 384	294 471	68 159
	Nondurable goods stores -----	109 933	99 376	15 369	606 808	183 064
52	Building materials, hardware, garden supply, and mobile home dealers-----	6 115	5 548	759	44 721	12 777
53	General merchandise stores <sup>1</sup> -----	27 170	25 396	3 045	118 379	38 078
54	Food stores -----	27 797	24 903	4 249	214 419	49 035
55 ex. 554	Automotive dealers -----	8 279	7 533	1 197	177 859	28 540
554	Gasoline service stations -----	6 009	5 451	(S)	61 625	7 144
56	Apparel and accessory stores -----	8 384	7 507	1 198	51 680	19 470
57	Furniture, home furnishings, and equipment stores -----	4 950	4 455	668	39 126	13 852
58	Eating and drinking places -----	28 411	25 057	4 397	78 535	45 676
5912	Drug stores and proprietary stores -----	3 973	3 548	627	32 930	9 050
5921	Liquor stores -----	1 049	977	94	10 085	1 833

Note: Detail may not add to higher levels due to rounding.

<sup>1</sup>Excludes leased departments.

**Table 8. Estimated Relative Standard Error for Estimates of Capital Expenditures, Depreciable Assets, Annual Payroll, Employer Costs for Fringe Benefits, Depreciation Charges, and Lease and Rental Payments, by Major Kind of Business: 1982**

[Coefficient of variation in percent. For meaning of abbreviations and symbols, see introductory text]

SIC code	Kind of business	Capital expenditures (other than land)		Gross value of depreciable assets at—		Annual payroll	Employer costs for fringe benefits		Depreciation charges		Lease and rental payments	
		Total	New	End of 1982	End of 1981		Legally required	Voluntary	Buildings and structures	Machinery and equipment	Buildings and structures	Machinery and equipment
	Retail trade -----	1.3	1.2	.6	.6	.3	.4	.5	.9	1.0	.5	1.7
	Durable goods stores -----	2.1	1.9	1.6	1.7	.5	.7	1.4	2.1	1.4	1.3	5.3
	Nondurable goods stores -----	1.6	1.4	.6	.6	.3	.4	.5	1.0	1.1	.7	1.5
52	Building materials, hardware, garden supply, and mobile home dealers -----	3.8	3.7	2.6	2.8	1.0	1.6	2.0	2.9	3.1	2.8	9.4
53	General merchandise stores <sup>1</sup> -----	.5	.5	.3	.3	.1	.1	.2	.6	.2	.4	.7
54	Food stores -----	2.4	2.3	.9	.8	.5	.6	.8	1.8	1.0	1.3	2.6
55 ex. 554	Automotive dealers -----	4.4	3.6	2.3	2.5	.6	1.1	2.3	5.1	2.7	2.2	4.6
554	Gasoline service stations -----	(*)	(*)	2.0	2.2	.9	1.8	2.7	4.4	3.1	2.1	5.4
56	Apparel and accessory stores -----	3.6	3.5	.8	1.0	.5	.6	1.3	1.7	1.4	.8	2.4
57	Furniture, home furnishings, and equipment stores -----	3.4	3.1	2.0	2.1	1.1	1.2	2.3	3.3	2.7	2.6	8.2
58	Eating and drinking places -----	4.3	4.0	1.6	1.6	.8	1.2	2.4	2.4	2.4	2.0	5.2
5912	Drug stores and proprietary stores -----	2.3	2.5	2.5	2.8	1.2	1.6	2.7	3.7	4.0	1.3	4.2
5921	Liquor stores -----	8.7	8.2	3.3	3.2	2.2	2.4	3.6	13.4	2.8	4.1	11.7

<sup>1</sup>Excludes leased departments.

# APPENDIX A.

## General Explanation

### SAMPLE DESIGN

The 1982 Capital Expenditures Survey sample consists of all sampling units with payroll tabulated in the production of monthly estimates of retail sales published in the Current Business Report Series BR, Monthly Retail Trade, for November and December 1982 and January 1983. The sampling procedure as it was carried out for the 1982 Annual Retail Trade Survey (which includes units without payroll) is described below. Those units with payroll were then used as the sample for the 1982 Capital Expenditures Survey.

The annual sample consists of all sampling units in the list component and one-fourth of the sampling units in the area component of the sample used to produce monthly estimates. The list component is comprised of a fixed panel of large businesses, most of which were selected with certainty (i.e., probability of selection = 1.0), and three rotating panels of smaller businesses. The area component consists of 12 panels of land segments. In the monthly survey, only one rotating panel in the list component and only one rotating panel in the area component, plus the list component's fixed panel, are canvassed in any given month. In the Annual Retail Trade Survey, all three rotating list panels, the fixed panel, and three rotating area panels are used, thereby reducing the sampling error of the annual estimates.

**The list sample component—**The list sample component originally was drawn from the Standard Statistical Establishment List (SSEL) as updated to December 31, 1979. The initial SSEL consisted of two lists. One list was composed of all Employer Identification (EI) numbers issued by the Internal Revenue Service (IRS) with reported payroll in at least one quarter of 1979. The second list consisted of all establishments of known multistore companies as of December 31, 1979. These lists contained information on sales, payroll, employment, name and address, kind-of-business classification, etc.

Before the availability of the 1979 SSEL, a study of the universe of retail businesses was carried out using files from the 1977 Census of Retail Trade. This study determined the stratification of the sampling units based on 1977 sales and kind of business. It also determined the optimal allocation of the sample necessary to meet specified variance objectives for sales estimates for different kind-of-business groups. The primary stratum boundary decided in the study was the certainty cutoff to be used for each kind of business. The cutoff, which ranged from annual sales of 3 million to annual sales of 10 million, was particularly important since it also decided the type of sampling unit.

Sampling units for the list sample component consisted of both companies and EI numbers. To be eligible for the initial list component, an EI had to be active; i.e., had payroll in 1979 and was on the latest available IRS mailing list for Federal Insurance Contribution's Act (FICA) taxpayers. If a known company had total retail sales (on a 1977 basis) above the cutoff for its major kind of business, the company was selected into the sample with certainty. The company, which could consist

of one or more EI's, was then the sampling unit; therefore, any new retail establishments that the company might acquire, even if under new or different EI numbers, were in the sample with certainty.

All retail companies below the certainty cutoff as well as all single establishment retail companies were treated on an EI basis; that is, the EI number was the sampling unit. The EI numbers were then stratified according to their major kind of business and their estimated sales (on a 1977 basis). Within each stratum, a simple random sample of EI's was selected. The sampling rates for these EI numbers varied between 1 in 3 and 1 in 1,000. Three such samples of EI numbers, called panels, were drawn. Since all three panels were canvassed in the annual retail trade sample, the sampling rates varied between 1 in 1 and 1 in 333.

For those EI numbers in the initial sample that were not classified in a kind-of-business category and for all EI "births" after the initial selection, a two-phase selection procedure was used. EI "births," as used here, are new EI numbers recently assigned by the Social Security Administration (SSA) and currently on the IRS mailing list for FICA taxpayers. In the first phase, "births" were stratified by kind of business and size (expected employment or quarterly payroll). A relatively large sample was drawn and canvassed for a more reliable measure of size (sales in 2 recent months) and a more detailed kind-of-business code, if needed.

Using this more reliable information, the cases selected in the first phase were restratified and the final sample drawn with probability-proportional-to-size sampling with overall probabilities equivalent to those used in drawing the initial sample from the 1979 SSEL. Because of the lag in reporting "births" to the IRS and the SSA and the time needed to accomplish the two-phase birth-selection procedure carried out quarterly, "births" were actually added to the sample about 8 or 9 months after they began operation. During this period, they were represented by the area sample.

**The area sample component—**The area sample component is a multistage sample. In the first stage, 10 primary sampling units (single counties or small groups of contiguous counties) were selected with certainty and 48 were drawn with probability proportional to size (population). Each selected primary sampling unit (PSU) was then subdivided into small land segments containing, at the time of selection, an average of about four retail stores each. Twelve subsamples of these land segments were drawn in each PSU at an overall rate of 1 in 1,000 (1 in 2,000 or 1 in 3,000 in the smallest PSU's). A different subsample, or panel, is included in the area sample for each month of the year. Each of these 12 panels include approximately 420 land segments.

In the Annual Retail Trade Survey sample, three area sample panels are used. This reduces the overall sampling rate to 1 in 333 (1 in 667 or 1 in 1,000 in the smallest PSU's).

All retail establishments in these selected land segments are canvassed. Sufficient information (mainly concerning the EI number) is obtained to determine whether the business has had

a chance of selection in the list sample component. If it has no EI number or if its EI number fails to match either the list sample's universe or the current FICA mailing list, it is tabulated in the area sample. The area sample used in the Annual Retail Trade Survey thus includes businesses without employees and employers, mainly recent EI "births," not represented in the list component. The same area sample was used in the capital expenditures survey except for the exclusion of nonemployers.

## METHOD OF ESTIMATION

All statistical estimates in the report were developed from summation of weighted information from the sampling units. The weights are the inverse of the probability of selection (or sampling rate) of sampling units in the survey.

For all standard industrial classifications<sup>1</sup> (SIC's) except 553, 562, 563, 566, 568, 5941 and 5944, each weighted estimate was multiplied by a ratio of sales reported in the 1982 Census of Retail Trade to sales reported in the Annual Retail Trade Survey to ensure comparability of the estimate to census sales. For the SIC's listed above, in which leased departments make up a significant portion of sales, alternative estimation methods involving leased department proportions (estimated using data from the 1977 Census of Retail Trade) were used for items such as electricity, other utilities, and rent to produce estimates that were comparable in definition (with respect to leased departments) to the 1982 Census of Retail Trade.

## LIMITATIONS OF THE DATA

Because the estimates were based on a sample, exact agreement with the results that would be obtained from a complete census of retail stores using the same enumeration procedure should not be expected.

However, because every retail operation in the United States had a chance of being selected for the sample, and because the probability of selection for each store in the sample was known, it was possible to estimate the sampling variability of the estimates made from the sample.

The sampling error, or standard error of the estimate, is a measure of variability among the estimates from all possible samples of the same size and design and, thus, is a measure of the precision with which an estimate from a particular sample approximates the results of a complete enumeration. The coefficient of variation (expressed as a percent) is the standard error of the estimate times 100 percent divided by the value being estimated. Note that the measures of sampling variability, such as the standard error or coefficients of variation, are estimates derived from the sample and are also subject to sampling variability.

The coefficients of variation permit certain confidence statements about the sample estimates. The particular sample used in this survey was one of a large number of samples of the same size that could have been selected using the same design. In about 2 out of 3 of these samples, the estimate would differ from a complete enumeration by less than the corresponding percentage for that estimate shown in the sampling variability

columns. In about 19 out of 20 samples, the estimates would differ from the results of a complete enumeration by less than twice the percentages shown. The coefficients of variation do not measure biases which might arise from differences of response or nonreporting.

## RESPONSE AND OTHER NONSAMPLING ERRORS

The measures of sampling variability partially measure the effect of nonsampling variability, but do not include biases which might arise from nonsampling errors such as the failure of respondents to submit correct figures on time for tabulation. Nonsampling errors can be attributed to many sources: Inability to obtain information about all cases in the sample; response errors; definition difficulties; differences in the interpretation of questions; mistakes in recording or coding the data obtained; and other errors of collection, response, coverage, and estimation for missing data. These nonsampling errors also occur in complete censuses. Information is not available on the extent of bias that may be due to reporting errors. To minimize nonsampling biases, all reports were reviewed for completeness and consistency. Various ratios were calculated from the data of each report (e.g., employer contributions for plans required by law to total annual payroll). All extreme and unusual ratios were verified or corrected where necessary. Some firms did not report prior to the closeout of this survey. Data were therefore imputed for these firms based on other available records for like firms in the same kind of business. Imputation amounted to about 21 percent for capital expenditures, 22 percent for depreciable assets, 20 percent for purchases, and 24 percent for operating expenses.

## COMPARABILITY OF THE 1977 AND 1982 SURVEYS

The 1977 and 1982 surveys were conducted under similar conditions and procedures except for the following.

The 1977 reports for retail trade and services present data representing both employer and nonemployer business establishments. Data presented in 1982 reports represent employers only. Thus, only the merchant wholesaler reports for 1982 and 1977 present directly comparable data. It should be noted, however, that in the 1977 Census of Retail Trade, nonemployers accounted for only 3.3 percent of total sales and in 1982 they contributed only 2.5 percent. In the 1977 Census of Service Industries, nonemployers contributed 8.6 percent of total receipts.

In 1977 and in prior censuses, data for leased departments were consolidated with the data for stores in which they were located. In the 1982 census, each leased department was treated as a separate establishment and was classified according to the kind of business it conducted. For example, in the 1977 reports, data for a leased department selling shoes were included in the kind-of-business statistics of the lessor store. For the 1982 reports, however, a leased department selling shoes would be considered a separate retail establishment under the "shoe store" classification. It should also be noted that in the 1982 classifications (with the exception of department stores for which leased department data are recognized for classification purposes), the procedure which separated the leased department from the main store might have affected the kind-of-business code assigned to a relatively small number of main stores,

<sup>1</sup> Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 10401. Stock No. 041-001-00066-6. 1977 Supplement. Stock No. 003-005-00176-0.

because the coding procedure did not take into account the lines of merchandise carried by the leased department.

## COMPARISONS WITH OTHER DATA

Data on sales presented in this report reflect those presented in other reports from the 1982 Census of Retail Trade. All other statistics shown are estimates developed from the sample of retailers participating in the 1982 Annual Retail Trade Survey. These items are comparable, in whole or in part, to statistics developed from other sources; notably the 1982 Census of Retail Trade, the national income and product accounts (NIPA) tables published in the Survey of Current Business, and Statistics of Income published by the Internal Revenue Service. Estimates from these varying sources may differ for reasons of sampling variability and methodology. Broad descriptions of the differences in concept or methodology which should be observed when comparing other data series to those from this report follow.

**Statistics of Income From Internal Revenue Service (IRS)—**This quarterly (previously annual) publication of the Internal Revenue Service provides information on business receipts, cost of goods sold, selected expense items, and depreciable assets compiled from the Federal income tax returns. However, the data are not in sufficient detail to provide income-produced measures comparable with those published in this report. The cost of goods sold in Statistics of Income includes some costs of labor, materials, and supplies, in addition to purchases of merchandise during the year adjusted for changes between beginning and end-of-year inventories. Cost of goods sold in the capital expenditures survey excludes salaries and wages paid to the company's employees, cost of packaging materials, and office and other supplies. IRS data include nonemployers, unlike this report.

The company or subcompany level of reporting on income tax returns may not be the same as used for reporting in the capital expenditures survey. For example, manufacturing and other establishments operated by firms which are primarily retailers may be included in the IRS data. Retail establishments operated by firms primarily engaged in other industries are not represented in the IRS statistics for retail trade.

**National Income and Products Accounts From the Bureau of Economic Analysis (BEA)—**The NIPA tables published in the Survey of Current Business may differ in both definition and scope of business activity covered by comparison with Measures of Value Produced. A past Survey of Current Business article<sup>2</sup> provides a concise description of the concept and methodology used in the development of the NIPA tables.

The following general differences should be understood in the analysis of value produced measures in this report and comparable NIPA tables: Net income at factor cost, as shown in this report, represents the cost attributed to the factors of production (labor and property). It is comparable to estimates of national income without a capital consumption adjustment by industry, as published in NIPA table 17 in the Survey of Current Business. Other differences exist in that: NIPA tables incorporated an inventory valuation adjustment; corporate

<sup>2</sup> Jaszi, George, and Carson, Carol S: The National Income and Products Account of the U.S.: An Overview. The Survey of Current Business, October 1979.

profits are estimated directly in the NIPA tables rather than combined with the factor costs; and certain imputed amounts are allocated to the income of proprietors in the NIPA tables.

## EXPLANATION OF TERMS

**Sales—**This item includes: Merchandise sold for cash or credit; amounts received from customers for layway purchases; receipts from rental or leasing of vehicles, equipment, instruments, tools, etc; receipts for delivery, installation, maintenance, repair, alteration, storage and other services; and gasoline, liquor, tobacco, and other excise taxes which are paid by the manufacturer or wholesaler and passed along to the retailer. Sales are net after deductions for discounts and refunds and allowances for merchandise returned by customers. Trade-in allowances are not deducted.

Sales exclude sales and excise taxes collected directly from customers and paid directly to a local, State, or Federal tax agency. Also excluded are receipts from customers for carrying or other credit charges, commissions from vending machine operators, and nonoperating income from such sources as investments and rental or sale of real estate. However, a portion of the data reported for capital expenditures, value of assets, depreciation and other operating expenses may pertain to real estate owned by the business and leased to others, even though corresponding data on sales exclude real estate lease receipts.

Preliminary estimates of all data items in this report other than sales were multiplied by a ratio of sales compiled in the 1982 Census of Retail Trade to sales compiled in the 1982 Annual Retail Trade Survey. See Method of Estimation in appendix A for further explanation.

**Purchases—**Purchases represent the total cost, after deduction of returns, allowances, and discounts, of merchandise which was acquired in 1982 for resale, whether or not payment for the merchandise was made during the year. Purchases data include cash and credit purchases made at central offices and company warehouses, but exclude deliveries from central offices or warehouses, to the retail store. Also included are: The cost of goods in transit where title has passed to the purchaser; amounts allowed for trade-ins; freight, delivery, and other transportation costs; and import duties (if paid separately).

Companies engaged in both manufacturing and retail operations were asked to report purchases at the cost value of inter-company transfers from their plants or warehouses to their retail stores. These companies were also requested to report the cost of outside purchases.

Purchases exclude: Expenditures for containers, wrapping, packaging, and other supplies or equipment intended for company use rather than for resale; the cost of raw materials or parts purchased for manufacture into a finished product; and goods included in the purchase price of a business. Also excluded are liquor and tobacco tax stamps, which would be included under operating expenses.

**Inventories—**Inventories include stocks of goods (valued at cost) held for sale through retail stores. Methods of valuation may vary according to the accounting practices of the firm.

Inventories exclude the value of fixtures, furnishings, equipment, and supplies used in store and warehouse operations and not held for resale. Inventories were reported as of the close of the calendar year, except for some businesses which used a

fiscal year for accounting purposes, for which no adjustment was made.

#### Measures of Value Produced

1. Cost of goods sold—This item was calculated for each firm in the survey by adding all purchases of merchandise (net of returns, allowances, and discounts but including charges for freight, insurance, etc.) during the year to the beginning year inventory, then deducting the end-of-year inventory from the total. Firms were instructed to exclude the cost of containers, wrapping, packaging, and selling supplies from the cost of purchases but to report these items under "operating expenses."
2. Gross margin—This item represents sales less cost of goods sold. Gross margin is equivalent to the cost of all materials (as distinguished from goods to be resold) and services provided in retail establishments whether provided by the retail firm itself or purchased by it from others.
3. Value added—Value added is the gross margin (as defined above) less the cost of containers, supplies, materials, fuel and other energy.
4. Net income produced at market prices—This item represents value added less lease and rental payments; cost of communication, advertising, and repair services; and amounts set aside for debt losses and other losses not compensated by insurance.
5. Net income produced at factor cost—This item represents net income produced at market prices less depreciation, license fees, and taxes other than income taxes. It includes payroll, employer contributions to the Federal Insurance Contributions Act (FICA) and unemployment insurance.

**Operating expenses**—The types of operating expenses requested on the report form are:

1. Annual payroll—Payroll includes all salaries, wages, commissions, bonuses, and allowances for vacation, holiday, and sick leave paid to employees in 1982 before payroll deductions. For corporations, it includes amounts paid to officers and executives; for unincorporated businesses, it does not include payments to or withdrawals from profits by owners or partners. (This figure does not include employer contributions to plans required by law and other plans besides vacation, holiday, and sick leave.)
2. Employer costs for programs required by law—This item includes all programs required under Federal and State legislation such as Federal Insurance Contributions Act, unemployment tax, workers' compensation, and State disability payments.
3. Employer costs for other fringe benefits—This item includes programs not specifically required by Federal or State legislation, such as life and health insurance premiums for employees.
4. Depreciation charges—This item includes depreciation and amortization charges against depreciable assets

owned during 1982. Amounts representing tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

5. Taxes—Includes all taxes and license fees paid during 1982 (excluding income and payroll taxes). It includes tobacco and liquor tax stamps, fines, and property taxes. It excludes direct payments to government tax agencies for sales and other taxes collected directly from customers.
6. Lease and rental payments—These are payments for lease or rental of buildings, machinery, and equipment. Payments for machinery and equipment include use of production machinery, office equipment, computer systems, passenger cars, trucks, materials handling equipment, and all other types of machinery and equipment. Excluded are separately identified fees for lease or rental of land, such as ground rents. Due to inquiry wording, particularly for service industries, amounts paid for leasing of office space or "store fronts" may have been reported as "all other operating expenses" rather than as a type of building lease payment.
7. Cost of office supplies, stationery, and postage.
8. Cost of purchased electricity—Some businesses included this expense as part of building/office lease payments.
9. Cost of purchased fuels.
10. Cost of purchased communication services.
11. Cost of materials—This includes purchases of containers, wrapping, packing, and selling supplies used in packaging, processing, shipping, and selling of goods. Some businesses, due to record keeping, may have included some of these costs as part of merchandise purchases.
12. Cost of purchased repair services—This item includes the total amount paid for noncapitalized repairs to buildings, structures, machinery, and equipment such as motor vehicles and office space. It excludes cost of repairs to leased buildings and equipment covered by regular lease payments.
13. All other operating expenses—This includes inventory storage and shipping costs, insurance expense (nonemployee), uninsured casualty losses, and bad debt losses. It excludes interest on loans and sales and excise taxes.

**Capital expenditures**—Capital expenditures refer to all costs actually incurred in 1982 which were chargeable to the depreciable assets accounts of a firm. These costs are the type for which depreciation or amortization accounts are ordinarily maintained.

All items obtained through a capital lease on or after January 1, 1982, are included. Excluded are capital expenditures made by a firm for property which it leased to others as part of a capital lease arrangement.

Included are expenditures for new and used structures (including those under construction at the end of 1982), fixtures and equipment, additions, major alterations and improvements to existing facilities, and capitalized repairs. Also

included are expenditures made by a firm for structures which, on completion, were or are to be sold or leased back to that firm. (The value of trade-ins are not deducted.)

Excluded are expenditures for land; items chargeable as current operating expenses such as cost of maintenance, repairs, supplies, etc.; and expenditures for locations primarily engaged in activities other than retail. Also excluded are capital expenditures made by owners of property rented or leased to others (except capital leases), but included are capital expenditures made to property leased from others. Expenditures for goodwill, patents, or copyrights are also excluded.

Cost of assets acquired during 1982 by tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

**Gross value of depreciable assets**—This amount is the acquisition value (original cost) of all assets for which depreciation and amortization accounts are ordinarily maintained. Included are all improvements and new construction "in progress" but not completed at the end of 1982 and the gross value of machinery and equipment owned by retail firms but leased or rented to other firms except under capital lease arrangements. Excluded are land and depletable assets (timber, mineral rights, etc.), nondepreciated assets (cash, inventories, etc.), and all intangible assets such as goodwill, patents, or copyrights.

Cost of assets acquired by tax-exempt organizations, if not reported, were estimated even though depreciation accounts may not be maintained.

**Other acquisitions**—This item includes all other depreciable assets acquired during 1982 (by merger or exchange of stock, etc.) not included in capital expenditures.

**Deductions from depreciable assets**—This amount represents the value of depreciable assets sold, retired, scrapped, or destroyed during 1982, and other adjustments (except depreciation).

**Legal form of organization**—The legal form of organization for firms in this survey was based on the response to the organizational status inquiry on other economic census or survey forms as well as administrative records of other Federal agencies.

**Auxiliary establishments**—In consideration of record-keeping practices and for consistency with the related sales data collected for 1982 in the annual business surveys, each company in this survey was asked to include those auxiliary locations whose primary functions were to manage, administer, service, or support the activities of the main establishments covered by the report. Data presented in other reports from the 1982 Census of Retail Trade exclude such auxiliaries. Capital expenditures and other data for auxiliaries alone are presented in a report issued as part of the 1982 Enterprise Statistics reports.

## KIND-OF-BUSINESS CLASSIFICATIONS

Retail trade, major groups 52 through 59 in the 1972 Standard Industrial Classification (SIC) Manual<sup>1</sup> includes establishments engaged in selling merchandise for personal or household

consumption and in rendering services incidental to the sale of the goods. Exceptions are necessitated by trade practices. For example, lumber yards and paint, glass, and wallpaper stores are included in retail trade if they sell to the general public, even if a higher proportion of their sales is made to contractors. Establishments engaged in selling products to the general public from displayed merchandise, such as typewriters, stationery, or gasoline, are classified in retail trade even though such products may not be used for personal or household consumption. However, establishments that sell exclusively to business establishments, institutional and industrial users, or contractors are classified in wholesale trade.

Other important characteristics of retail trade establishments are that they are usually fixed places of business; they are engaged in activities to attract the general public to buy; they buy or receive as well as sell merchandise; they may process their products, although processing is incidental or subordinate to selling; and they are considered as retail in the trade. Not all of these characteristics need be present and some are modified by trade practice.

Establishments covered by the census were assigned kind-of-business classifications according to the industry classifications defined in the 1972 SIC manual. In general, retail establishments were classified according to the principal lines of commodities sold (groceries, hardware, etc.), or the usual trade designation (drug store, cigar store, etc.).

Kind-of-business classifications are not interchangeable with commodity classifications; most businesses sell several kinds of commodities. The kind-of-business code generally reflects either the individual commodity or the commodity group which is the primary source of the establishment's business. Thus, the classification of establishments by kind of business generally does not make it possible to determine either the number of establishments handling a particular commodity or the sales of that commodity. For example, the food stores classification excludes stores selling food if the sale of food is not the primary source of receipts; moreover, even though stores are classified as food stores, some of their receipts may be derived from the sale of nonfood products. (Information on the extent to which various broad groups of commodities or merchandise lines are sold by different kinds of business is available in the 1982 Census of Retail Trade report, Merchandise Line Sales, RC82-I-3.)

Descriptions of each kind-of-business classification follow. Although data for some detailed classifications are not shown separately in the tables, they are included in data totals.

## DURABLE GOODS

### Building Materials, Hardware, Garden Supply, and Mobile Home Dealers (SIC Major Group 52)

This major group includes retail establishments primarily engaged in selling lumber and other building materials; paint, glass, and wallpaper; hardware; nursery stock; lawn and garden supplies; and mobile homes. It includes lumber and other building materials dealers and paint, glass, and wallpaper stores selling to the general public, even if sales to contractors account for a larger proportion of total sales; these establishments are known as retail in the trade. Establishments primarily selling these products but not selling to the general public are classified in wholesale trade.

<sup>1</sup> Standard Industrial Classification Manual: 1972. For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Stock No. 041-001-00066-6. 1977 Supplement. Stock No. 003-005-00176-0.

**Lumber and other building materials dealers (SIC 521)**—Establishments engaged in selling primarily lumber or lumber and a general line of building materials to the general public. While these establishments may also sell to contractors, they are known as retail in the trade. The lumber they sell may include rough and dressed lumber, flooring, molding, doors, sashes, frames, and other millwork. The building materials may include roofing, siding, shingles, wallboard, paint, brick, tile, cement, sand, gravel, and other building materials and supplies. Hardware is often an important line of retail lumber and building materials dealers. Establishments not selling to the general public or known in the trade as wholesale are classified in SIC 503.

**Paint, glass, and wallpaper stores (SIC 523)**—Establishments engaged in selling primarily paint, glass, and wallpaper, or any combination of these lines, to the general public. While these establishments may also sell to contractors, they are known as retail in the trade. Establishments not selling to the general public or that are known in the trade as wholesale are classified in wholesale trade.

**Hardware stores (SIC 525)**—Establishments primarily selling a number of basic hardware lines such as tools, builders' hardware, paint and glass, housewares and household appliances, cutlery, and roofing materials, no one of which accounts for 50 percent or more of the sales of the establishments.

**Retail nurseries, lawn and garden supply stores (SIC 526)**—Establishments primarily engaged in selling trees, shrubs, other plants, seeds, bulbs, mulches, soil conditioners, fertilizers, pesticides, garden tools, and other garden supplies to the general public. These establishments primarily sell products purchased from others, but may sell some plants which they grow themselves. Establishments primarily engaged in the growing of plants are classified in SIC major group 01.

**Mobile home dealers (SIC 527)**—Establishments primarily engaged in the retail sales of new and used mobile homes, including parts and accessories. Establishments primarily selling travel trailers and campers are classified in SIC 5561.

#### **Automotive Dealers (SIC Major Group 55, ex. 554)**

This major group includes retail dealers selling new and used automobiles, boats, recreational vehicles and utility trailers, and motorcycles and mopeds; dealers selling new automobile parts and accessories; and gasoline service stations selling gasoline and lubricating oils. It includes establishments dealing exclusively in used automobiles, but not establishments dealing exclusively in used parts (SIC 5931). Also included are automobile repair shops maintained by establishments engaged in the sale of new automobiles. Automotive distributors, the greater part of whose sales are to dealers or to institutional or industrial users, are classified in wholesale trade.

**Motor vehicle dealers—new and used cars (SIC 551)**—Establishments primarily engaged in the sale of new automobiles or new and used automobiles. These establishments have a franchise for the sale of new domestic and/or new imported automobiles. They usually have a service and parts department.

**Motor vehicle dealers—used cars only (SIC 552)**—Establishments primarily selling used cars and not holding a franchise for the sale of new passenger cars.

**Tire, battery, and accessory dealers (SIC 553 pt.)**—Establishments primarily selling new automobile tires, batteries, automobile seat covers, and other automotive parts and accessories. Establishments primarily selling used merchandise are classified as used merchandise stores (SIC 5931).

**Other auto and home supply stores (SIC 553 pt.)**—Establishments engaged in selling a combination of lines of merchandise including tires, batteries and accessories, household appliances, radios and television sets, sporting and recreational goods, toys, housewares, and hardware, no one of which accounts for over 49 percent of total sales.

**Boat dealers (SIC 555)**—Establishments primarily engaged in the retail sale of new and used motorboats and other watercraft, including parts, accessories, marine supplies, and outboard motors.

**Recreational and utility trailer dealers (SIC 556)**—Establishments primarily engaged in the retail sale of new and used recreational vehicles, trailers, campers (pickup coaches), and other trailers for passenger automobiles, and motor homes, including parts and accessories. Establishments primarily engaged in the retail sale of mobile homes are classified in SIC 527.

**Motorcycle dealers (SIC 557)**—Establishments primarily engaged in the retail sale of new and used motorcycles, motor scooters, and mopeds, including parts and accessories.

**Automotive dealers, n.e.c. (SIC 559)**—Establishments primarily engaged in the retail sale of new and used automotive vehicles, such as snowmobiles, dunebuggies, and go-carts; aircraft; and new equipment and supplies, not elsewhere classified.

#### **Furniture, Home Furnishings, and Equipment Stores (SIC Major Group 57)**

This major group includes retail stores selling goods used for furnishing the home, such as furniture, floor coverings, draperies, glass and chinaware, domestic stoves, refrigerators, and household electrical and gas appliances. Establishments selling electrical and gas appliances are included in this group only if the major part of their sales consists of articles for home use. Dealers primarily engaged in selling antique and secondhand furniture are classified in SIC 5931. Stores primarily engaged in selling merchandise but also providing an interior decorating service are classified according to the merchandise handled. Interior designers primarily engaged in advising clients on the selection of interior decorations are classified in SIC 7399.

**Furniture stores (SIC 5712)**—Establishments primarily selling household furniture, beds, mattresses, springs, and other sleep equipment. Also included in this classification are establishments selling household appliances, phonographs, radios, television sets, and floor coverings provided the receipts from sales of furniture and sleep equipment exceed those from sales of other merchandise.

**Floor covering stores (SIC 5713)**—Establishments primarily engaged in the retail sale of floor coverings and related products. Establishments sometimes performing installation service are included in this industry. Contractors primarily engaged in installing floor coverings are classified in SIC 1752.

**Drapery, curtain, and upholstery stores (SIC 5714)**—Establishments primarily selling draperies, curtains, slipcovers, and upholstery materials. Establishments primarily selling custom-made draperies and slipcovers for household use also are included. Establishments primarily engaged in reupholstering or repairing furniture are classified in SIC 7641.

**Miscellaneous home furnishing stores (SIC 5719)**—Establishments primarily engaged in the retail sale of miscellaneous home furnishings, such as china, glassware, and metalware for kitchen and table use, bedding and linen, brooms, brushes, lamps and shades, mirrors and pictures, venetian blinds, and window shades. Establishments primarily engaged in the retail sale of miscellaneous home furnishings by house-to-house canvass or by party-plan merchandising are classified in SIC 5963.

**Household appliance stores (SIC 572)**—Establishments primarily engaged in the retail sale of electric and gas refrigerators, stoves, and other household appliances such as electric irons, percolators, hot plates, and vacuum cleaners. Many such stores also sell radios and television sets.

**Radio and television stores (SIC 5732)**—Establishments primarily engaged in the retail sale and installation of radios, television sets, home computers and software, record players, and high fidelity (hi-fi) and sound reproducing equipment. Such establishments also may sell additional lines such as household appliances, musical instruments, or records. Radio and television repair shops are classified in SIC 7622.

**Record shops (SIC 5733 pt.)**—Establishments primarily selling phonograph records and albums. Related merchandise also frequently is sold in these stores.

**Musical instrument stores (SIC 5733 pt.)**—Establishments primarily selling musical instruments such as organs, pianos, horns, stringed instruments, and percussion instruments. Other musical supplies may also be sold in these stores.

## **Miscellaneous Durable Goods Stores (SIC Major Group 59, part)**

**Used merchandise stores (SIC 593)**—This industry includes stores primarily engaged in the retail sale of used merchandise, antiques, and secondhand goods such as clothing and shoes; furniture; books and rare manuscripts; automobile parts, accessories, tires, and batteries; musical instruments; office furniture; phonographs and phonograph records; and store fixtures and equipment. The industry also includes pawnshops. Dealers primarily engaged in selling used motor vehicles, trailers, and boats are classified in major group 55; those primarily selling used mobile homes, in SIC 5271; and those primarily selling scrap, waste, and junk, in SIC 5093. Establishments primarily engaged in automobile repair are classified in SIC 753.

**General line sporting goods stores (SIC 5941 pt.)**—Establishments primarily selling a general line of sporting goods and equipment for hunting, camping, fishing, skiing, riding, tennis, golf, and other sports; and gymnasium and playground equipment.

**Specialty line sporting goods stores (SIC 5941 pt.)**—Establishments specializing in a maximum of four lines of sporting goods and equipment such as guns, bicycles, trophies, skiing, golfing, bowling, and billiards equipment.

**Book stores (SIC 5942)**—Establishments primarily selling new books and periodicals. Stationery and related items may also be sold. Book clubs (not engaged in publishing) primarily selling new books through the mail are included in mail order houses (SIC 5961).

**Jewelry stores (SIC 5944)**—Establishments primarily engaged in the retail sale of any combination of the lines of jewelry, such as diamonds and other precious stones; rings, bracelets, and brooches; sterling and plated silverware; and watches and clocks. Stores primarily engaged in watch and jewelry repair are classified in SIC 7631.

**Hobby, toy, and game shops (SIC 5945)**—Establishments primarily engaged in the retail sale of toys, games, and hobby kits and supplies. Establishments primarily engaged in selling artists' supplies or collectors' items, such as coins, stamps, and autographs, are classified in SIC 5999.

**Camera and photographic supply stores (SIC 5946)**—Establishments primarily engaged in the retail sale of cameras, film, and other photographic supplies and equipment. Establishments primarily engaged in finishing films are classified in SIC 7395.

**Gift, novelty, and souvenir shops (SIC 5947)**—Establishments primarily engaged in the retail sale of combined lines of gifts and novelty merchandise, souvenirs, and miscellaneous small art goods such as greeting cards and holiday decorations.

**Luggage and leather goods stores (SIC 5948)**—Establishments primarily engaged in the retail sale of luggage, trunks, and leather goods.

**Miscellaneous retail stores, n.e.c. (SIC 5999)**—Establishments primarily engaged in the retail sale of specialized lines of merchandise not elsewhere classified, such as optical goods, pets, and typewriters. This industry also includes establishments primarily engaged in selling a general line of their own or consigned merchandise at retail or at auction. Establishments primarily engaged in auctioning tangible personal property of others on a fee basis are classified in SIC 7399.

## **NONDURABLE GOODS**

### **General Merchandise Group Stores (SIC Major Group 53)**

This major group includes retail stores which sell a number of lines of merchandise, such as dry goods, apparel and accessories, furniture and home furnishings, small wares, hardware, and

food. The stores included in this group are known as department stores, variety stores, general merchandise stores, general stores, etc. Establishments primarily engaged in selling used general merchandise are classified in SIC 593, and those selling general merchandise by mail, vending machine, or direct selling are classified in SIC 596.

**Department stores (SIC 531)**—Establishments normally employing 25 people or more, having sales of apparel and soft goods combined amounting to 20 percent or more of total sales, and selling each of the following lines of merchandise:

1. Furniture, home furnishings, appliances, and radio and TV sets.
2. A general line of apparel for the family.
3. Household linens and dry goods.

The employment and lines of merchandise sold in leased departments are both taken into account when classifying a department store.

To qualify as a department store, sales of each of the lines listed above must be less than 80 percent of total store sales. An establishment with total sales of \$10 million or more is classified as a department store even if sales of one of the merchandise lines listed above exceed the maximum percent of total sales, provided that the combined sales of the other two groups are \$1 million or more. Relatively few stores are included in this classification as a result of this special rule and most of those which are would otherwise have been classified in the apparel group (SIC major group 56).

**Variety stores (SIC 533)**—Establishments engaged in the retail sale of a variety of merchandise in the low and popular price ranges. Sales usually are made on a cash-and-carry basis with the open selling method of display and customer selection of merchandise. These stores generally do not carry a complete line of merchandise, are not departmentalized, do not carry their own charge service, and do not deliver merchandise.

**Miscellaneous general merchandise stores (SIC 539)**—Establishments primarily engaged in the retail sale of a general line of apparel, dry goods, hardware, homewares or home furnishings, groceries, and other lines in limited amounts. Stores selling commodities covered in the definition for department stores but normally having less than 25 employees, and stores usually known as country general stores are included here. Also included are most catalog showrooms and establishments whose sales of apparel or furniture and home furnishings exceed half of their totals sales, providing that sales of the smaller of the two lines in combination with dry goods and household linens account for 20 percent or more of total sales.

## **Food Stores (SIC Major Group 54)**

This major group includes retail stores primarily engaged in selling food for home preparation and consumption. Establishments primarily engaged in selling prepared foods and drinks for consumption on the premises are classified in major group 58,

and stores primarily engaged in selling packaged beers and liquors are classified in SIC 5921.

**Grocery stores (SIC 541)**—Establishments primarily selling (1) a wide variety of canned or frozen foods such as vegetables, fruits, and soups; (2) packaged or bulk dry groceries, such as tea, coffee, cocoa, dried fruits, spices, sugar, flour, and crackers, and (3) other processed foods and nonedible grocery items. These establishments often also sell smoked and prepared meats, fresh fish and poultry, fresh vegetables and fruits, and fresh or frozen meats. Establishments commonly known as supermarkets, food stores, and delicatessens are included if receipts from sales of groceries and food items for off-premise preparation and consumption are 50 percent or more of total sales.

**Meat and fish (seafood) markets (SIC 542)**—Establishments primarily engaged in the retail sale of fresh, frozen or cured meats, fish, shellfish and other seafoods. They may also sell poultry, dairy products, eggs, and other commodities. Meat markets may butcher animals on their own account, or they may buy from others. This industry includes freezer and locker meat provisioners. Food locker plants primarily engaged in renting locker space for the storage of food products for individual households are classified in Industry 4222.

**Fruit stores and vegetable markets (SIC 543)**—Establishments primarily selling fresh fruits and fresh vegetables. They frequently also carry a limited line of grocery items. Roadside stands of farmers selling only their own produce are not included in the census.

**Candy, nut, and confectionery stores (SIC 544)**—Establishments primarily selling candy, nuts, sweetmeats, and other confections. A soda fountain or lunch counter is frequently operated in these stores.

**Dairy products stores (SIC 545)**—Establishments primarily engaged in the retail sale of dairy products such as milk, cream, butter, cheese, and related products to over-the-counter customers. Ice cream and frozen custard stands are classified in SIC 5812 and establishments buying ice cream and similar products and selling them from trucks or wagons are classified in SIC 5963. Establishments primarily engaged in processing and distributing milk and cream are classified in SIC 2026.

**Retail bakeries—baking and selling (SIC 5462)**—Establishments primarily engaged in the retail sale of bakery products, such as bread, cakes, and pies, and preparing some or all of the products sold on the premises. Establishments manufacturing bakery products and selling them chiefly through house-to-house routes are classified in SIC 2051. Establishments purchasing bakery products and selling them house to house are classified in SIC 5963.

**Retail bakeries—selling only (SIC 5463)**—Establishments primarily engaged in the retail sale of bakery products such as bread, cakes, and pies, none of which are produced on the premises.

**Miscellaneous food stores (SIC 549)**—Establishments primarily engaged in the retail sale of specialized foods not

elsewhere classified, such as eggs and poultry, health foods, spices, herbs, coffee, and tea. The poultry stores may sell live poultry, slaughter and clean poultry for their own account and sell dressed fowls, or sell fowls cleaned and dressed by others.

## Gasoline Service Stations (SIC 554)

This industry group includes establishments primarily selling gasoline and automotive lubricants. Usually these establishments also sell tires, batteries, and accessories, and perform minor repair work and services. Establishments called garages but deriving more than half of their receipts from the sale of gasoline and automotive lubricants are included.

## Apparel and Accessory Stores (SIC Major Group 56)

This major group includes retail stores primarily engaged in selling clothing of all kinds and related articles for personal wear and adornment. Not included are establishments which meet the criteria for Department stores (SIC 531) or Miscellaneous general merchandise stores (SIC 539) even though most of their receipts are from the sale of apparel and apparel accessories.

**Men's and boys' clothing and furnishings stores (SIC 561)**—Establishments primarily selling men's and boys' ready-to-wear clothing and furnishings. Establishments are included in this category if (1) sales of all types of apparel (except as noted in the definition for general merchandise group stores) account for 50 percent or more of total sales and (2) receipts from sales of all men's and boys' apparel are three or more times the receipts from sales of all women's and girls' apparel.

**Women's ready-to-wear stores (SIC 562)**—Establishments primarily selling women's and girls' ready-to-wear apparel. Establishments are included in this category if (1) sales of all types of apparel (except as noted in the definition for general merchandise group stores) account for 50 percent or more of total sales, (2) sales of all women's and girls' apparel are three or more times the sales of all men's and boys' apparel, and (3) sales of dresses, skirts, slacks, coats, suits, and furs are two or more times greater than the sales of millinery, hosiery, underwear, blouses, handbags, and other apparel and accessories.

**Women's accessory and specialty stores (SIC 563)**—Establishments primarily engaged in selling women's accessories and specialties, such as millinery (ready-to-wear and custom made), blouses, knitwear, hats, foundation garments, underclothing, negligees, robes, hosiery, costume jewelry, gloves, and handbags. (Separate data are shown only at the national level.)

**Children's and infants' wear stores (SIC 564)**—Establishments primarily engaged in the retail sale of children's and infants' clothing, furnishings, and accessories. They may specialize in either children's or infants' wear or sell a combination of children's and infants' wear.

**Family clothing stores (SIC 565)**—Establishments primarily selling clothing, furnishings, and accessories for men, women, and children, without specializing in any one line. Establishments are included in this category if (1) sales of all types of

apparel (except as noted in the definition for general merchandise group stores) account for 50 percent or more of their total sales, (2) sales of all women's and girls' apparel items are not more than three times the sales of all men's and boys' apparel items, and (3) sales of men's and boys' apparel items are not more than three times the sales of all women's and girls' apparel items.

**Men's shoe stores (SIC 566 pt.)**—Establishments primarily selling men's and boys' shoes and other footwear. Establishments selling women's and girls' and/or children's and infants' footwear are included in this classification if sales of men's and boys' footwear are more than three times the combined sales of women's, girls', children's, and infants' footwear.

**Women's shoe stores (SIC 566 pt.)**—Establishments primarily selling women's and girls' shoes and other footwear. Establishments selling men's and boys' and/or children's and infants' footwear are included in this classification if sales of women's and girls' footwear are more than three times the combined sales of men's, boys', children's, and infants' footwear.

**Children's and juveniles' shoe stores (SIC 566 pt.)**—Establishments primarily selling children's and infants' shoes and other footwear. Establishments selling men's, boys', and/or women's and girls' footwear are included in this classification if sales of children's and infants' footwear are more than three times the combined sales of men's, boys', women's, and girls' footwear.

**Family shoe stores (SIC 566 pt.)**—Establishments primarily selling both men's and women's shoes and other footwear; they may or may not sell children's shoes. Frequently, they also sell accessories such as hosiery, gloves, and handbags. Establishments are included in this classification if (1) sales of any one of the three major groupings (men's and boys' footwear, women's and girls' footwear, and children's and infants' footwear) are not more than three times the sales of the other two groups combined and (2) if children's and infants' footwear are not carried, sales of the larger of the two remaining groups are not more than three times the sales of the smaller group.

**Furriers and fur shops (SIC 568)**—Retail establishments primarily engaged in selling fur coats and other fur apparel, including fur apparel made in the same establishment to custom order. Establishments primarily engaged in fur repair and storage and which also may sell a minor amount of fur apparel are classified in SIC 7219. (Separate data are shown only at the national level.)

**Miscellaneous apparel and accessory stores (SIC 569)**—Establishments primarily engaged in the retail sale of specialized lines of apparel and accessories not elsewhere classified, such as uniforms, bathing suits, raincoats, riding apparel, sports apparel, umbrellas, wigs, and toupees. This industry also includes custom tailors primarily engaged in making and selling men's and women's clothing (except fur apparel, SIC 568) to individual order.

## Eating and Drinking Places (SIC Major Group 58)

This major group includes retail establishments selling prepared food and drinks for consumption on the premises; it also

includes lunch counters and refreshment stands selling prepared foods and drinks for immediate consumption.

**Restaurants and luncheons (SIC 5812 pt.)**—Establishments engaged in serving prepared food and beverages selected by the patron from a full menu. These establishments provide waiter or waitress service and seating facilities for at least 15 patrons. They often serve alcoholic beverages. Establishments in which sales of alcoholic beverages for consumption on the premises exceed sales of prepared food and nonalcoholic beverages are classified as Drinking places (alcoholic beverages) (SIC 5813).

**Social caterers (SIC 5812 pt.)**—Establishments primarily engaged in serving prepared food and beverages for weddings, banquets, etc. at a hall or similar place rather than at a fixed business location. Such establishments also may arrange for some entertainment, but entertainment should be a minor part of the business. (Separate data are shown only at the national level.)

**Cafeterias (SIC 5812 pt.)**—Establishments engaged in serving prepared food and beverages primarily through the use of a cafeteria line where customers make selections from displayed items. Some limited waiter or waitress service may be provided. Table and/or booth seating facilities are usually provided.

**Refreshment places (SIC 5812 pt.)**—Establishments primarily selling limited lines of refreshments and prepared food. Included in this group are establishments which prepare items such as pizza, chicken, and hamburgers for consumption either on or near the premises or for "take-home" consumption.

**Contract feeding (SIC 5812 pt.)**—Establishments primarily engaged in providing food service under contract to another company; hospital; or governmental, penal, or educational institution. The facilities and personnel of these establishments may be provided by the contracting company, institution, etc., but the management must always be supplied by the contractor. (Separate data are shown only at the national level.)

**Ice cream and frozen custard stands (SIC 5812 pt.)**—Establishments primarily engaged in selling ice cream, frozen custard, or other frozen ices for consumption either on or near the premises. "Take-home" packages also may be provided for ice cream sold in bulk. (Separate data are shown only at the national level.)

**Drinking places (alcoholic beverages) (SIC 5813)**—Establishments primarily engaged in the retail sale of drinks such as beer, ale, wine, and liquor for consumption on the premises. The sale of food frequently accounts for a substantial portion of the receipts of these establishments.

## Miscellaneous Nondurable Goods Stores (SIC Major Group 59, part)

**Drug stores (SIC 591 pt.)**—Establishments engaged in the retail sale of prescription drugs and patent medicines. They may

carry a number of related lines such as cosmetics, toiletries, tobacco, and novelty merchandise and may operate a soda fountain or lunch counter. These stores are classified on the basis of their usual trade designation rather than on a strict interpretation of commodities handled.

**Proprietary stores (SIC 591 pt.)**—Establishments generally selling the same merchandise as drug stores, except that prescriptions are not filled and sold.

**Liquor stores (SIC 592)**—Establishments primarily selling packaged alcoholic beverages such as ale, beer, wine, and liquor for consumption off the premises. Liquor stores operated by States, counties, and municipalities are included.

**Stationery stores (SIC 5943)**—Establishments primarily engaged in the retail sale of stationery such as paper and paper products (including printing and engraving), post cards, novelties, and school and office supplies. Stores specializing in the sale of artists' supplies are classified in SIC 5999.

**Sewing, needlework, and piece goods stores (SIC 5949)**—Establishments primarily engaged in the retail sale of sewing supplies, fabrics, patterns, and other needlework accessories.

**Mail order houses (SIC 5961)**—Establishments primarily selling merchandise as a result of orders received by mail. Customers are made aware of goods available for sale through catalogs, mailing pieces, advertisements in newspapers and magazines, and advertising on radio and television. Departmentalized retail stores normally with 25 employees or more and operated by mail order houses and selling a general line of merchandise are classified in SIC 531. Retail stores normally with less than 25 employees and operated by mail order houses and selling a general line of merchandise are classified in SIC 539. In some tabulations at the national level, mail order houses are divided into subclassifications on the basis of the merchandise they sell. The subclassifications are department store merchandise, other general merchandise, and other mail order houses.

**Automatic merchandising machine operators (SIC 5962)**—Establishments primarily engaged in the retail sale of products by automatic merchandising units (vending machines) which are generally located on the premises of other businesses. This industry does not include coin-operated service machines such as washers and dryers (SIC 7215), music machines and amusement game machines (SIC 7993), and lockers and scales (SIC 7299). The "establishment" is the location from which the vending route (or routes) is serviced, not the number of vending machines or the number of business locations in which vending machines are located.

Since many automatic merchandising machine operations are conducted in conjunction with the operation of manufacturing plants and of other establishments not classified in retail trade, data for "retail" automatic merchandising machine operators should not be interpreted as a measure of total sales through automatic merchandising machines. Nor do the data for "retail" automatic merchandising machine operators include sales made

through automatic merchandising machines owned by establishments classified in other kinds of retail trade.

**Direct selling establishments (SIC 5963)**—Establishments primarily selling merchandise by house-to-house canvass, by party plan, by telephone, or from a truck. The "establishment" is the location from which the canvassers operate. Canvassers who do not have any paid help are excluded from the tabulations in this report.

**Fuel and ice dealers, n.e.c. (SIC 5982)**—Establishments primarily engaged in the retail sale of coal, coke, charcoal, wood, ice, or any combination of these lines. Establishments primarily selling fuel oil are classified in SIC 5983 and those primarily selling bottled gas in SIC 5984.

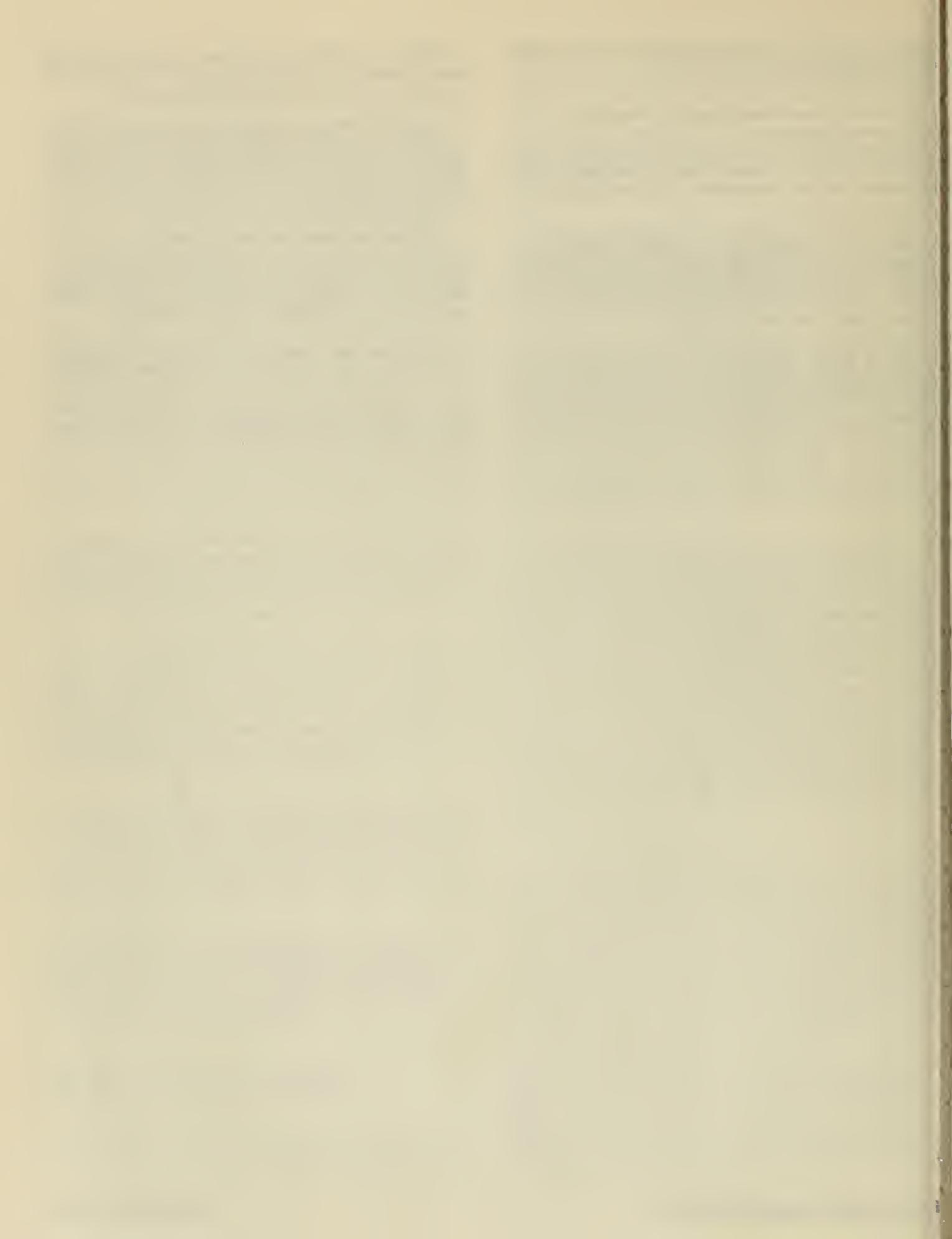
**Fuel oil dealers (SIC 5983)**—Establishments primarily engaged in the retail sale of fuel oil. Establishments primarily selling fuel oil burners are classified in SIC 5074; dealers primarily engaged in installing and servicing fuel oil burners, in SIC 1711; and fuel oil burner repair service only, in SIC 7699.

**Liquefied petroleum gas (bottled gas) dealers (SIC 5984)**—Establishments primarily engaged in the retail sale of liquefied petroleum (LP) gas (bottled gas or in bulk).

**Florists (SIC 5992)**—Establishments primarily engaged in the retail sale of cut flowers and growing plants. Stores primarily engaged in selling seeds, bulbs, and nursery stock are classified in SIC 5261, and greenhouses and nurseries primarily engaged in growing, in SIC 0181.

**Cigar stores and stands (SIC 5993)**—Establishments primarily engaged in the retail sale of cigars, cigarettes, tobacco, and smokers' supplies. Many of the establishments included in this classification are operated as concessions in places of amusement, railway stations, airports, and other public places.

**News dealers and newsstands (SIC 5994)**—Establishments primarily engaged in the retail sale of newspapers, magazines, and other periodicals. Home delivery of newspapers by other than printers or publishers is classified in SIC 5963. Establishments engaged in delivering newspapers for subsequent home delivery are classified in SIC 4212.



# APPENDIX B.

## Report Form



U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
FORM  
**CB-5950**

### 1982 CAPITAL EXPENDITURES SURVEY

#### RETAIL TRADE

O.M.B. APPROVAL NO. 0807-0412. EXPIRES 12/84

**NOTICE** — Response to this inquiry is required by law (title 13, U.S. Code). By the same law, your report to the Census Bureau is confidential. It may be seen only by sworn Census employees and may be used only for statistical purposes. The law also provides that copies retained in your files are immune from legal process.

Please complete this form and **RETURN TO**

**BUREAU OF THE CENSUS**  
1201 East Tenth Street  
Jeffersonville, Indiana 47134

CB-5950

**DUE DATE: WITHIN 20 DAYS AFTER RECEIPT**

If you cannot file by the due date, a time extension request should be sent to the above address; please include your 11-digit Census File Number (CFN).

**Note** — Please read the accompanying instructions before answering the questions.

CENSUS  
USE ONLY

In correspondence pertaining to this report,  
please refer to this Census File Number (CFN)

#### Item 1 — NUMBER OF RETAIL ESTABLISHMENTS ON DECEMBER 31, 1982

Enter the total number of retail establishments covered by this report. Do not include any departments and concessions operated by your company in retail stores of others. →

Number  
201

Please correct errors in name, address, and ZIP code. ENTER street and number if not shown.

HOW TO REPORT DOLLAR FIGURES  
Value figures may be reported in dollars or rounded to thousands.

Example: If a figure is \$1,126,828,  
report either → **PREFERRED** 1 125 828  
Acceptable 1 128 D00

#### Item 2 — TOTAL PURCHASES OF MERCHANDISE IN 1982

Report total cost of merchandise purchased for resale (net of returns, allowances and trade and cash discounts), for which you took title in 1982 whether or not payment was made during the year. If possible, exclude purchases of containers, wrappings, packaging, and selling supplies. Report these in Item 6, line h. SEE INSTRUCTION SHEET for further explanation.

TOTAL COST OF MERCHANDISE PURCHASED FOR RESALE IN 1982 → 205

#### Item 3 — CAPITAL EXPENDITURES (EXCLUDING LAND) IN 1982

Capital expenditures refer to the "value" of all depreciable assets acquired in 1982 (whether on contract or by your own personnel). The "value" of the assets is defined as the amount that was recorded in your company's books at the time of acquisition. Depreciable assets are of the type for which depreciation or amortization accounts (including special tools and leasehold improvements) are ordinarily maintained.

**Include**

- Expenditures for new and used structures, including those under construction at the end of 1982
- Expenditures for fixtures and equipment, additions, and major alterations and improvements to existing facilities
- Capitalized repairs
- Expenditures made by your company for structures which on completion were or are to be sold or leased back to your company
- All items underlying safe harbor leases for which you are the lessee
- All items obtained through capital leases

**Exclude**

- All items underlying safe harbor leases for which you are the lessor
- Expenditures made by your company for property which you leased to others as part of a capital lease arrangement
- Expenditures for land, items chargeable to current operating expenses, and for locations primarily engaged in nonretail activities
- Expenditures made by owners of property rented or leased to your company, except capital lessees
- Expenditures for goodwill, patents, or copyrights
- "Value" of depreciable assets acquired by mergers or acquisitions not treated as a "pooling of interest" (include that value in Item 4b(3).)

a. New business structures and related facilities (warehouses, offices, garages, etc.), building additions and alterations, and improvements to establishment sites (fences, storage facilities, etc.) → 211

b. New automobiles, trucks, trailers, special purpose vehicles, etc., for highway use → 212

c. New computers and peripheral data processing equipment → 213

d. All other new machinery and equipment (including forklifts, handtrucks, conveyors, office furniture, and equipment) → 214

e. Used structures, machinery and equipment acquired from others → 215

f. TOTAL CAPITAL EXPENDITURES — Sum of lines a through e → 210

#### Item 4 — CHANGES IN TOTAL VALUE OF DEPRECIABLE ASSETS (EXCLUDING LAND) IN 1982

Report the acquisition "value" of depreciable assets of this retail company for which depreciation or amortization accounts are ordinarily maintained. "Value" is defined as the amount that was recorded in your company's books at the time of acquisition. If mergers and acquisitions are not treated as a "pooling of interest," enter the value of the acquired assets on line b(3).

**Include**

- Depreciable assets (buildings, structures, machinery, equipment, etc.) and amortizable assets (special tools) for all domestic establishments and facilities
- Value of depreciable assets owned by this company, but rented or leased to others under an operating lease agreement
- Value of all capitalized drilling and completion costs
- Value of depreciable assets obtained through capital leases

**Exclude**

- Value of land and depletable assets (timber and mineral rights)
- Current assets (inventories, cash, accounts receivable, etc.) and intangible assets (goodwill, patents, copyrights, etc.)
- Value of depreciable assets in foreign countries and U.S. possessions
- Value of land and mineral rights, such as producing and non-producing leases, bonus payments, royalties and overriding mineral interests, and fee land
- Value of depreciable assets owned by your company, but leased to others under a capital lease agreement

a. Acquisition value of depreciable assets	End of 1982			End of 1981				
	Census use	Mil.	Thou.	Dol.	Census use	Mil.	Thou.	Dol.
(1) Buildings and structures	221				231			
(2) Machinery and equipment	222				232			
(3) TOTAL — Sum of lines (1) and (2). Transcribe 1981 total to line b(1) below. →	220				230			

#### b. Changes in value of depreciable assets

(1) Value of depreciable assets, end of 1981 (should equal the 1981 total in line e(3)) → 241

(2) Total capital expenditures in 1982 (should equal item 3f) → 242

(3) Other acquisitions by your company in 1982 → 243

(4) Value of depreciable assets sold, retired, scrapped, destroyed, and other adjustments → 244

(5) Value of depreciable assets, end of 1982 — sum of lines b(1) through b(3), minus b(4) → 240

Item 5 — PAYROLL AND OPERATING EXPENSES IN 1982		Cen- sus us	Mil.	Thou.	Dol.
Line a — PAYROLL					
Definitions for total annual payroll are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and are described in Circular E, Employer's Tax Guide.		a. Payroll	Total ANNUAL payroll in 1982 before deductions	247	
<b>Line b(1) — LEGALLY REQUIRED PROGRAMS</b> Include • Employer's Social Security • Unemployment tax • Workmen's compensation insurance • State disability insurance programs		b. Employer's cost for employee benefit programs in 1982 (supplemental labor costs) for:			
		(1) Legally required programs	251		
		(2) Voluntary programs	262		
		(3) Total — Sum of lines (1) and (2)	250		
<b>Line c — TAXES AND LICENSE FEES</b> Include • Fines, license fees • Gross receipts, turnover, and similar taxes • Real estate, real property, and special assessments Exclude • Sales and other taxes collected directly from customers and paid directly to a local, State, or Federal tax agency		c. Did this company make any payment in 1982 for taxes and license fees to government agencies (excluding income, payroll, sales, and excise taxes)?			
		265 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> NO	258		
<b>Line d — DEPRECIATION CHARGES IN 1982</b> Include • Depreciation and amortization charges against depreciable assets owned by your company • Depreciation charges against depreciable assets and improvements owned by your company within leaseholds or on assets obtained through capital lease arrangements (See instructions for items 3 and 4 for further explanations.)		d. Depreciation charges in 1982 for —			
		(1) Buildings and structures	281		
		(2) Machinery and equipment	282		
		(3) Total — Sum of lines (1) and (2)	280		
<b>Line e — LEASE AND RENTAL PAYMENTS IN 1982</b> Include • Payments made to other companies for the lease or rental of (1) buildings and structures, (2) machinery and equipment Exclude • Payments by your company to the parent company or any of its subsidiaries for use of depreciable assets owned by them (The value of such assets should be reported in Items 3 and 4, as if actually owned by your company.) • Payments for assets obtained through capital leasing arrangements (The value of these assets should be included in items 3 and 4 and not reported as rental or leasing payments.) • Separately identified fees for lease of land on which buildings or structures are erected		e. Did this company make lease and rental payments, excluding land, in 1982?			
		273 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> ND			
		(1) Buildings and structures	271		
		(2) Machinery and equipment	272		
		(3) Total — Sum of lines (1) and (2)	270		
<b>Line f(1) — COST OF PURCHASED ELECTRICITY IN 1982</b> Include • The total amount actually paid or payable for electric energy purchased during the year from other companies Exclude • The value of electricity generated by this company • Purchased electricity which is included as part of normal rental payments		f. Did the company purchase in 1982:			
		(1) Electricity			
		281 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> ND	282		
<b>Line f(2) — COST OF PURCHASED FUELS IN 1982</b> Include • The total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity Exclude • Gasoline and fuels for highway vehicles • Purchased fuel which is included as part of normal rental payments		(2) Fuel			
		283 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> ND	284		
<b>Line f(3) — COST OF PURCHASED COMMUNICATION SERVICES IN 1982</b> Include • Telephone, telegraph, data transmission, telex, telstype, tickler tsys, phototransmission, and all other related services Exclude • Purchased communication services which are included as part of normal rental payments		(3) Communication services			
		285 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> ND	286		
<b>Line f(4) — COST OF OTHER PURCHASED UTILITIES IN 1982</b> Include • The total amount actually paid or payable during the year for water, sewer, refuse removal, etc., by this company Exclude • Utility services which are included as part of normal rental payments		(4) Other utilities not reported on lines (1), (2), and (3)			
		287 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> NO	288		
		(5) Total — Sum of lines (1), (2), (3), and (4)	280		
<b>Line g — COST OF PURCHASED OFFICE SUPPLIES, STATIONERY, AND POSTAGE IN 1982</b> Exclude • Purchases for resale		g. Did this company purchase office supplies, stationery, and postage in 1982?			
		284 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> ND	285		
<b>Line h — COST OF PURCHASED MATERIALS USED IN PACKAGING, PROCESSING, SHIPPING, AND SELLING OF GOODS IN 1982</b> Exclude • Purchases for resale		h. Did this company purchase materials used in packaging, processing, shipping, and selling of goods in 1982?			
		287 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> ND	288		
<b>Line i — COST OF PURCHASED ADVERTISING IN 1982</b> Include • Payments to other firms for printing, media coverage, and other services and materials used for advertising		i. Did this company purchase advertising in 1982?			
		278 1 <input type="checkbox"/> YES — Report amount → 2 <input type="checkbox"/> ND	277		
<b>Line j — COST OF PURCHASED REPAIR SERVICES IN 1982</b> Include • All noncapitalized repairs to buildings, structures, machinery, and equipment such as vehicle repairs, painting, roof repairs, etc. Exclude • Repairs to buildings, structures, machinery, and equipment for normal lease payments; improvements for which depreciation accounts are ordinarily maintained; and repair performed by employees of your company, your parent company, and its subsidiaries		j. Did this company purchase repair services in 1982?			
		283 1 <input type="checkbox"/> YES → 2 <input type="checkbox"/> ND			
		(1) Buildings and structures	291		
		(2) Machinery and equipment	292		
		(3) Total — Sum of lines (1) and (2)	290		
<b>Line k — OTHER OPERATING EXPENSES NOT REPORTED ABOVE, SUCH AS —</b> • Inventory storage and shipping • Losses by theft (not reflected in inventory accounts) • Payment to other firms for services not reported above • Office losses except for the account of employees • Loss or damage not covered by insurance • Bad debt losses		k. Operating expenses not reported in a through above (excluding interest on loans and local sales and excise taxes)			
		299			
<b>Line l — TOTAL</b>		l. TOTAL 1982 OPERATING EXPENSES, INCLUDING PAYROLL — Sum of lines a, b(3), c, d(3), e(3), f(3), g, h, i, j(3), and k	990		

► **item 6 — REMARKS** — Please use this space for any explanations that may be essential in understanding your reported data.

► **Item 7 — CERTIFICATION** — This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report — Print or type	Period covered by this report →	From: Mo. Day Year	To: Mo. Day Year
Telephone	Area code Number Extension	Signature of authorized person	Date

FORM CB-5540

## REFERENCE MATERIALS • ORDER FORMS • PUBLICATION CORRECTIONS

*Please send me the items marked (X) below.*

- Corrections (if there are any) for this publication—**Retail Trade, Measures of Value Produced, Capital Expenditures, Depreciable Assets, and Operating Expenses, RC82-I-2**

If you purchase several different reports from the 1982 Economic Censuses, you should complete this form from each of the reports and return it to the address shown below to receive publication corrections. However, you should complete the following on **only** one of the forms.

- Guide to the 1982 Economic Censuses and Related Statistics
- Monthly Product Announcement—A monthly notice of all products released by the Census Bureau during the previous month—useful primarily to persons who plan to purchase publications, tapes, etc., in the future.

*Publication announcements and order forms — Mark (X) subjects in which you are interested.*

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Retail Trade            | <input type="checkbox"/> Economic Censuses of Outlying Areas (Puerto Rico, Guam, Virgin Islands, and Northern Mariana Islands) | <input type="checkbox"/> Governments              |
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| <input type="checkbox"/> Transportation          |  | <input type="checkbox"/> Guides, Catalogs, etc.   |

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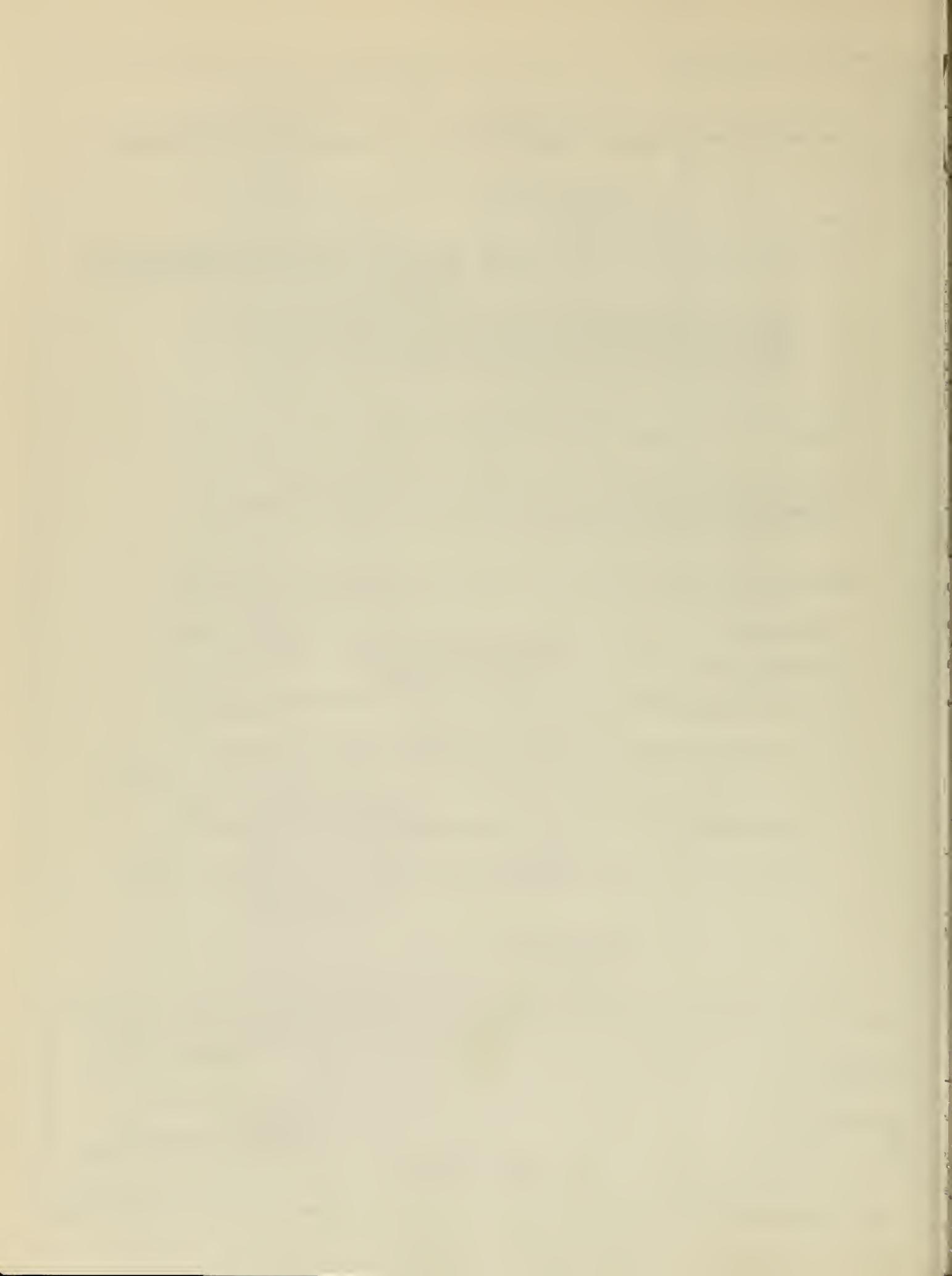
City

State

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Bureau of the Census  
Washington, D.C. 20233**

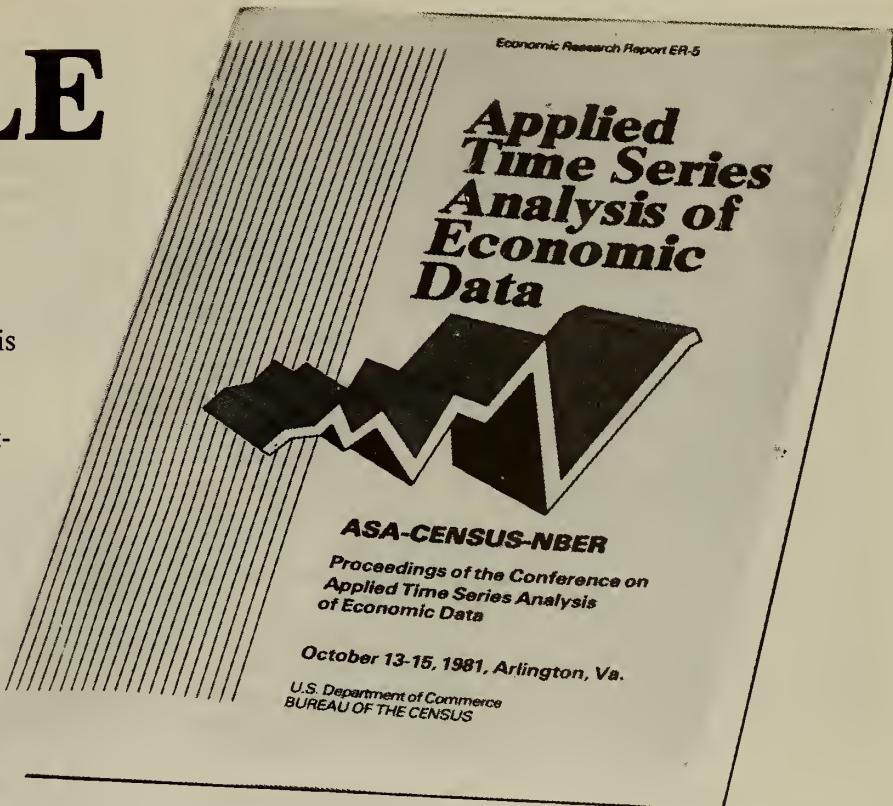


# NOW AVAILABLE

This publication presents the proceedings of the Conference on Applied Time Series Analysis of Economic Data held in October 1981 and cosponsored by the American Statistical Association; Bureau of the Census, U.S. Department of Commerce; and National Bureau of Economic Research.

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- Modeling univariate economic time series
- Modeling multiple economic time series
- Modeling business cycle and expectations data
- Modeling and forecasting economic variables
- Modeling and analyzing preliminary and revised economic data



Applied Time Series Analysis of Economic Data (Economic Research Report, ER-5) is now available from the Bureau of the Census.

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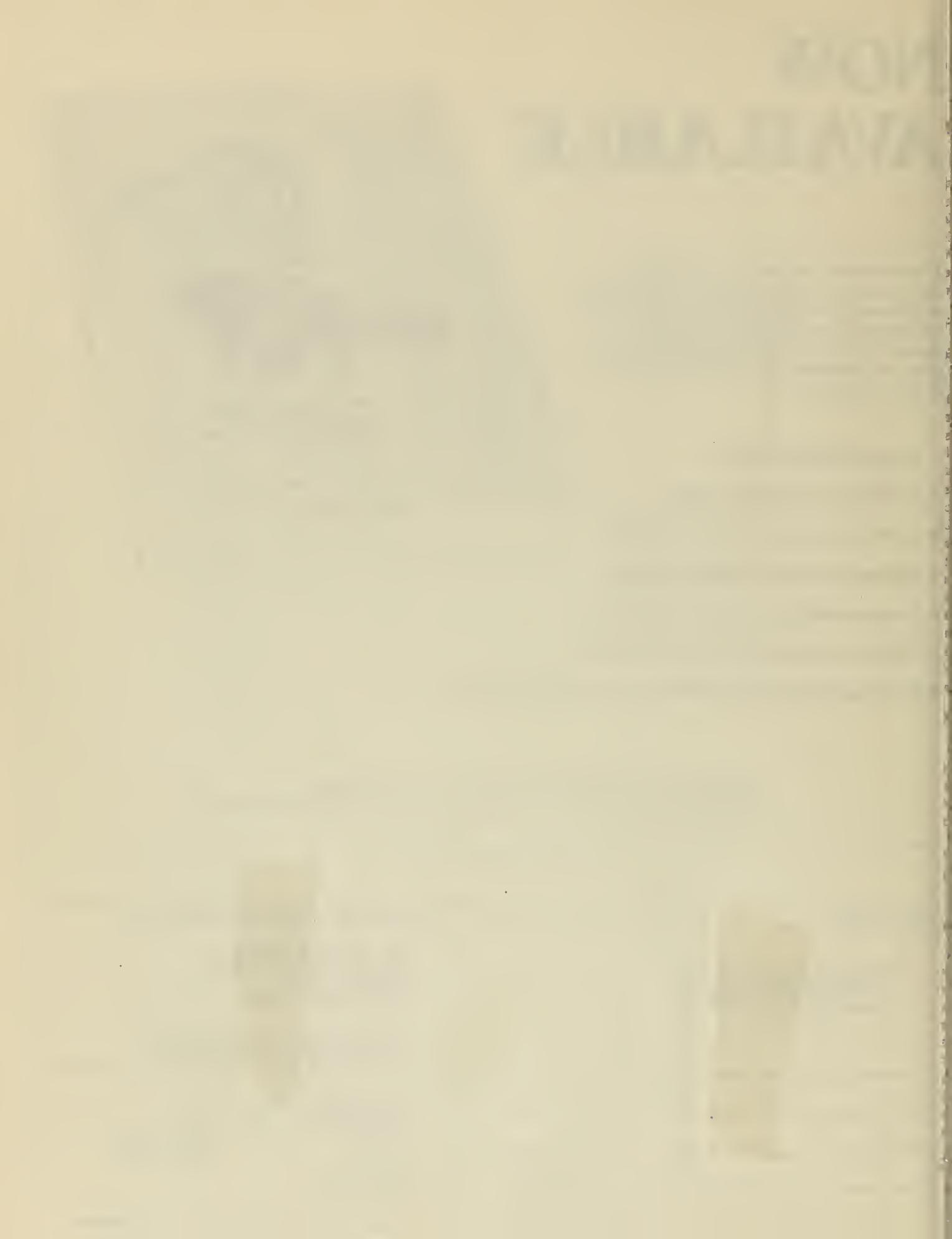
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<input type="checkbox"/> GPO coupons		



# PUBLICATION PROGRAM

## 1982 CENSUS OF RETAIL TRADE

Publications of the 1982 Census of Retail Trade, containing data on retail establishments in the United States, are described below. Publications order forms for the specific reports may be obtained from any Department of Commerce district office or from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, D.C. 20233. The first results were issued in preliminary reports. Final detailed statistics are issued in separate paperbound reports, which subsequently are assembled and reissued in clothbound volumes.

### Final Reports

#### Geographic area series—52 reports (RC82-A-1 to -52)

A separate paperbound report is being published for each State, the District of Columbia, and the United States. Each report presents general statistics for establishments with payroll, on number of establishments, sales, payroll, and employment, by varied retail classifications. Data for all establishments (establishments with payroll and establishments without payroll) are presented on number of establishments, sales, and number of proprietorships and partnerships, only for total retail trade. All statistics are presented for the State, SMSA's, counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For each State, the District of Columbia, and the United States, 1982 data are provided for all establishments on sales per capita, number of inhabitants per establishment, and sales per establishment, only for total retail trade. In addition, for establishments with payroll, data are shown by kind of business on sales and employees per establishment and sales and payroll per employee. Comparative statistics showing percent changes in sales and payroll between 1977 and 1982 are shown by kind of business for establishments with payroll and, for all establishments, only for total retail trade.

#### Major retail center series—51 reports (RC82-C-1 to -51)

A separate report is being issued for each State and the District of Columbia. Each report presents statistics for retail establishments with payroll by varied kind-of-business detail on number, sales, payroll, and employment. In addition, data for all establishments are presented on number and sales only for total retail trade.

Data are shown for each SMSA in the State, each central city and all other SMSA cities of 50,000 inhabitants or more, each central business district (CBD), and all other major retail centers (MRC's) in the SMSA.

Descriptions of the boundaries of each CBD and MRC also are included.

#### Industry series—56 reports (RC82-I-1, 2, 3 (1 to 53), and 4)

The first report (RC82-I-1) presents data based on size of establishment, size of company or firm (firm size is based on all establishments operated by a firm within the same kind of business or kind-of-business group for which data are presented), and legal form of organization. Establishment statistics are presented by sales size and by employment size; statistics for firms, by sales size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits). Statistics are presented for establishments with payroll by kind of business on the number of establishments, sales, payroll, and employment for the United States and, for all establishments, only for total retail trade.

A report (RC82-I-2) on measures of value produced, capital expenditures, depreciable assets, and operating expenses presents data for retail

firms with payroll for the United States by major kinds of business. Data also are provided on sales, purchases, and beginning and ending inventories. Measures of value produced include gross margin, value added, and net income produced at market prices and factor costs. Operating expenses include annual payroll, supplemental labor costs, purchased services, etc.

The merchandise line sales series (RC82-I-3 (1 to 53)) presents data on major categories of merchandise sold by retail kinds of business for each State and the District of Columbia, each SMSA, and the United States as a whole. Data for States and most SMSA's will be available on microfiche only. Tables present data for establishments with payroll for each kind of business and show, for each merchandise line, the number of establishments handling the line and their sales of the line; the percentage of total sales of the kind of business accounted for by each of the lines carried; and, for establishments actually handling a specific line, the percentage of their total sales represented by sales of that line. Summary statistics also are provided for the 34 broad merchandise line categories, including counts of establishments and the amount and percent of the line sold by various kinds of retail businesses.

A miscellaneous subjects report (RC82-I-4) contains special statistics on eating and drinking places, gasoline service stations and liquefied petroleum (LP) gas dealers, and other miscellaneous subjects. Data are presented for the United States as a whole and, where feasible, for States and SMSA's.

### Final Report Volumes

- Volume I. Retail—Summary and Industry Statistics. Includes data previously issued in series RC82-I.
- Volume II. Retail Trade—Geographic Area Statistics. Includes data previously issued in series RC82-A.
- Volume III. Retail Trade—Major Retail Centers. Includes data previously issued in series RC82-C.

### Microfiche

Every final report in the 1982 Census of Retail Trade will be available on microfiche.

### Public-Use Computer Tapes

Selected data—generally detailed information by industry and/or geographic area—also are available on public-use computer tapes. For the selected data, these tapes will provide the same information found in the final reports. Public-use computer tapes are available for users who wish to summarize, rearrange, or process large amounts of data. These tapes, with corresponding technical documentation, are sold by Data User Services Division, Customer Services (Tapes), Bureau of the Census, Washington, D.C. 20233.

## OTHER ECONOMIC CENSUSES REPORTS

Data on wholesale trade, service industries, construction industries, manufactures, mineral industries, transportation, enterprise statistics, minority-owned business enterprises, and women-owned businesses also are available from the 1982 Economic Censuses. A separate series of reports covers the censuses of outlying areas—Puerto Rico, Virgin Islands of the United States, Guam, and the Northern Marianas. Separate announcements describing these reports are available free of charge from Data User Services Division, Customer Services (Publications), Bureau of the Census, Washington, D.C. 20233.

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